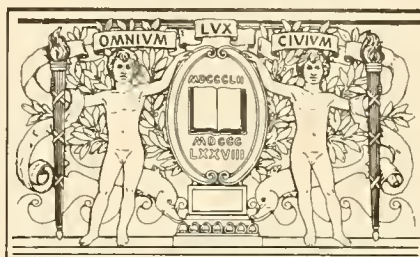


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STATISTICS OF INCOME 1967

INDIVIDUAL INCOME TAX RETURNS

Department of the Treasury
Internal Revenue Service



Publication 79 (7-65)



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DEPOSITORY

This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Also shown are excludable sick pay, foreign and domestic dividends, capital gains and losses, data reported on Forms 1040A, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates. An historical summary is provided in each issue.

Publication 79 (8-69)

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STATISTICS OF INCOME **1967**

INDIVIDUAL

INCOME TAX

RETURNS

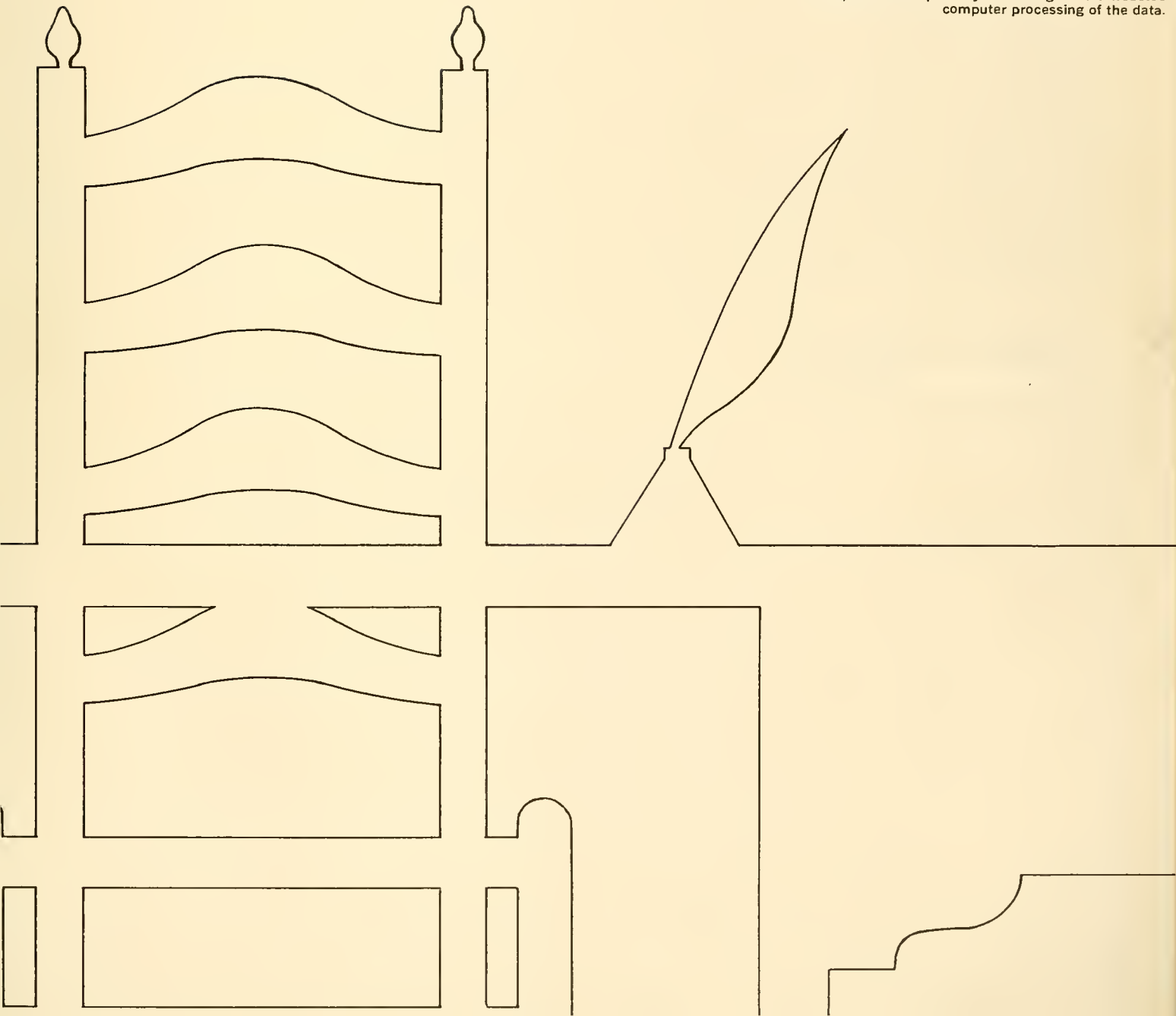


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This report was prepared under the direction of Jack Blacksin, Chief, Individual Income Statistics Staff, Income, Finance, and Wealth Branch. Important contributions were made by Raymond D. Plowden.

Other branches of the Statistics Division assisted in the development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Cincinnati, Ohio; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah. The data center in Detroit, Michigan developed the computer system design and conducted computer processing of the data.



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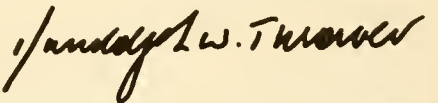
Treasury Department,
Office of the Commissioner of Internal Revenue,
Washington, D. C., August 6, 1969.

Dear Mr. Secretary:

I am transmitting the complete report, *Statistics of Income--1967, Individual Income Tax Returns*. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code, which prescribes that statistics be published annually with respect to the operation of the income tax laws.

Statistics of Income presents quantitative data measuring taxpayer response to the Federal income tax system. The content of this report reflects comments and suggestions from the many users of our data, both inside and outside Government. In line with their expressed interest, new material is shown on gross rents and depreciation; gross royalties and depletion; moving expense schedule items; exemptions for child care and dependent parents; returns with health insurance premiums; returns showing blindness exemptions; investment credit; and size of overpayment or tax due at time of filing.

Because of the continuing interest in small area data the tables for standard metropolitan statistical areas have been extended to cover 125 of the largest SMSA's in the Nation. In addition, data are presented for the first time for the New York - New Jersey and Chicago - Northwestern Indiana standard consolidated areas.


Commissioner of Internal Revenue.

Hon. David M. Kennedy,
Secretary of the Treasury.

Foreword

The data presented for individual income tax returns are estimates based on a stratified sample of Forms 1040 and 1040A returns, and represent coverage of all individual tax returns filed by the Nation's taxpayers for tax year 1967.

To facilitate its use, this report is organized in ten sections. Each of the first five topical sections includes text, text tables, and charts, followed by detailed basic tables. A table of contents is provided at the front of each of these sections to permit easy reference to material in that section.

Section 6 contains an explanation of the classifications and terms used in this report. The sources and limitations of data and return sampling procedures are described in section 7. Reproductions of the 1967 tax forms and instructions (section 9) and an index (section 10) are provided to further aid readers in using and understanding the data. Historical data covering comparable income and tax data for tax years 1958 to 1967 are presented in section 8.

The Internal Revenue Code of 1954, as amended, provides the legal basis for tax activity detailed in this report. Amendments affecting data for 1967 include provisions for:

- (1) Increased social security taxes on self-employment income;
- (2) Deductibility of part of the premiums paid for medical care insurance without regard to the exclusion of 3 percent of adjusted gross income applicable to other medical expenses;
- (3) Applicability of the exclusion of 1 percent of adjusted gross income for drug expenses and 3 percent of adjusted gross income for all medical and dental expenses to persons age 65 or over formerly exempt from those limitations;
- (4) Reinstatement of investment credit and of accelerated depreciation on realty after March 9, 1967.

Where appropriate, these changes in the tax law are explained in the text of this report.

In addition to statistical data reflecting changes in the law, tables present new information including:

- (1) Gross rents, depreciation, and other rent expenses;
- (2) Gross royalties, depletion, and other royalty expenses;
- (3) Returns with moving expense schedule items;
- (4) Exemptions for children living at home, not living at home, dependent parents, and blindness;
- (5) Returns with health insurance premium deduction;
- (6) Returns with investment credit;
- (7) Size of overpayment or tax due at time of filing.

These items are discussed in the applicable topical section of this report.

GUIDE TO BASIC AND HISTORICAL TABLES, viii

Section 1 RETURNS FILED AND SOURCES OF INCOME, 1

Taxpayer's income exceeds one-half trillion dollars, 1
Married and single taxpayers share income rise, 2
Dividends and other distributions received by individuals increased by \$775 million, 2
Capital gains increased sharply, 3
\$17.6 billion of gross rent income reported, 5
Reported gross royalty income equals \$1.1 billion, 5
Selected patterns of income, 5

Section 2 DEDUCTIONS AND EXEMPTIONS, 45

Selected deductions and exclusions from gross income, 45
Employee moving expense, 45
Self-employed pension deduction, 46
Personal deductions, standard or itemized, 47
Standard deduction, 47
Itemized deductions, 48
Type of deduction, 1964-1967, 48
Medical deduction for health insurance premiums, 48
Exemptions, 49
Returns with blindness exemptions, 50

Section 3 TAX COMPUTATION AND TAX RATES, 67

Introduction, 67
Income subject to tax, 67
Method of tax computation, 67
Income averaging, 68
Tax rate schedules, 69
Tax credits, 72
Method of taxpayment, 72
Overpayment of tax, 73
Tax due at time of filing, 73

Section 4 TAXPAYERS AGE 65 OR OVER; RETIREMENT INCOME CREDIT, 93

Older taxpayers benefited from the minimum standard deduction, 93
Itemized deduction returns of older taxpayers decreased, 93

Older taxpayers reported large amounts of investment income, 94
Two out of five age exemption returns were nontaxable, 95
Taxpayers claimed a retirement income credit of \$192.8 million, 95
Nine out of ten retirees used the general rule for credit computation, 96

Section 5 STATE AND METROPOLITAN AREA DATA, 107

States, 107
Standard metropolitan statistical areas, 107
Other geographic classifications, 111
Metropolitan and non-metropolitan areas, 111

Section 6 EXPLANATION OF CLASSIFICATIONS AND TERMS, 169

Classifications, 169
Explanation of terms, 170

Section 7 SOURCES OF THE DATA, DESCRIPTION OF THE SAMPLE, AND LIMITATIONS OF THE DATA, 181

Sources of data, 181
Description of the sample and limitations of the data, 182
Description of the sample, 182
Sample selection, 182
Estimation procedure, 182
Limitations of the data, 183
Sampling variability, 183
Nonsampling errors, 183

Section 8 HISTORICAL SUMMARY, 1958-1967, 187

Synopsis of laws, 187
Basic tables, 188

Section 9 1967 FORMS AND INSTRUCTIONS, 199

Section 10 INDEX, 255

Guide to Basic and Historical Tables

Section **1**

RETURNS FILED AND SOURCES OF INCOME

Cumulated income and taxes (table 1), 7
Marital status (tables 2, 3), 8, 10
Sources of income and loss (tables 4-7), 11-23
Nontaxable returns (table 8), 27
Patterns of income (table 9), 30
Form 1040A returns (table 10), 33
Dividends and other distributions (tables 11, 14), 34, 41
Partnership net profit or loss (table 12), 35
Capital gains and losses (table 13), 39
Rent net income or loss returns (table 15), 42
Royalty net income or loss returns (table 16), 43

Section **2**

DEDUCTIONS AND EXEMPTIONS

Standard deduction:
 Marital status (tables 17, 18), 51, 53
 Sources of income (Tables 18, 19), 53, 54
Itemized deductions:
 Marital status (tables 20, 21), 58, 60
 Sources of income (tables 21, 22), 60, 61
Exemptions:
 By marital status (table 23), 65
 By type (tables 23, 24), 65

Section **3**

TAX COMPUTATION AND TAX RATES

Normal tax and surtax (table 25), 74
Alternative tax (table 26), 75
Tax rate classes:
 By income class and tax schedule (tables 27-30), 76-83
 Income tax at each tax rate (table 31), 85

Tax prepayments:

 Overpayment returns (table 32), 89
 Tax due returns (table 33), 91

Section **4**

TAXPAYERS AGE 65 OR OVER; RETIREMENT INCOME CREDIT

Taxpayers age 65 or over:
 All returns (table 34), 97
 Standard deduction (table 35), 101
 Itemized deductions (table 36), 102
Retirement income credit (table 37), 103

Section **5**

STATE AND METROPOLITAN AREA DATA

States:
 Sources of income (table 38), 114
 Selected data, by income size (table 39), 116
 Type of exemption (table 40), 130
Metropolitan areas:
 Sources of income (table 41), 131
 Selected data, by income size (table 42), 135
 Type of exemption (table 43), 167

Section **8**

HISTORICAL SUMMARY, 1958-1967

Characteristics (table 44-46), 188-190
Sources of income (tables 47, 49), 191, 192
Itemized deductions, by type (table 48), 191
States (table 50), 194
Metropolitan areas (table 51), 196

CONTENTS

Taxpayer's income exceeds one-half trillion dollars, 1
 Married and single taxpayers share income rise, 2
 Dividends and other distributions received by individuals increased by \$775 million, 2
 Capital gains increased sharply, 3
 \$17.6 billion of gross rent income reported, 5
 Reported gross royalty income equals \$1.1 billion, 5
 Selected patterns of income, 5

Text tables

- 1.1 Number of returns, income and taxes: 1966 and 1967, 2
- 1.2 Number of returns by marital status and adjusted gross income classes, 1966 and 1967, 2
- 1.3 Returns with dividends and other distributions: Number of returns and amount by adjusted gross income classes, 3
- 1.4 Returns with net gain or loss from sales of capital assets, 1966 and 1967, 4
- 1.5 Returns with gross rental income: Gross rents received, depreciation, and net income or loss, by adjusted gross income classes, 5
- 1.6 Returns with gross royalty income: Gross royalties received, depletion, and net income or loss, by adjusted gross income classes, 6
- 1.7 Selected patterns of income: Number of returns and amount of income by type of income, 6

Charts

- 1A Components of income and relative change, 2
- 1B Growth in number of returns by size of adjusted gross income, 1958-1967, 3

Basic tables

- 1 Number of returns, adjusted gross income, taxable income, and income tax after credits, by adjusted gross income classes cumulated, 7
- 2 All returns: adjusted gross income, total deductions, exemptions, taxable income, and income tax after credits, by adjusted gross income classes and by marital status of taxpayer, 8
- 3 All returns: Sources of income and loss, by marital status of taxpayer, 10
- 4 All returns: Sources of income and loss, exemptions, taxable income, and tax items, by adjusted gross income classes, 11

Returns Filed and Sources of Income

- 5 Joint returns of husbands and wives and returns of surviving spouse: Sources of income and loss, exemptions, taxable income, and tax items, by adjusted gross income classes, 15
- 6 Separate returns of husbands and wives and returns of single persons: Sources of income and loss, exemptions, taxable income, and tax items, by adjusted gross income classes, 19
- 7 All returns: Sources of income and loss, exemptions, taxable income, and tax items, by adjusted gross income classes, 23
- 8 Nontaxable returns: Sources of income and loss, exemptions, taxable income, and tax items, by adjusted gross income classes, 27
- 9 Selected patterns of income: Number of returns and amount of income for returns with salaries and wages, business net income or loss, sales of property net gain or loss, and investment and other income by adjusted gross income classes, 30
- 10 Form 1040A returns: Income, exemptions, taxable income, and tax items, by adjusted gross income classes, 33
- 11 Returns with dividends and other distributions received: Type of dividend, dividend exclusion, and dividends in adjusted gross income, by adjusted gross income classes, 34
- 12 Returns with partnership net profit or loss: Sources of income and loss, exemptions, taxable income, and tax items, by adjusted gross income classes, 35
- 13 Capital gains and losses and capital loss carryover, short-and long-term, by adjusted gross income classes, 39
- 14 Returns with dividends and other distributions, by adjusted gross income classes, 41
- 15 Returns with rent net income or loss: Gross rents received, depreciation, other expenses, and net income or loss, by adjusted gross income classes, 42
- 16 Returns with royalty net income or loss: Gross royalties received, depletion, other expenses, and net income or loss, by adjusted gross income classes, 43

TAXPAYERS' INCOME EXCEEDS ONE-HALF TRILLION DOLLARS

Taxpayers' adjusted gross income reported on their 1967 individual returns totalled \$504.8 billion, increasing by \$36.4 billion or 7.8 percent of the 1966 total and reaching the half trillion level for the first time. The income advance was paced by salary and wage income which increased by \$30.6 billion or 8.0 percent over 1966. Ranking next in absolute magnitude was the \$3.7 billion increase in income from sales of capital assets, registering a relative gain of 37.6 percent. Chart 1A shows the composition of adjusted gross income by source and also shows selected percent increases over 1966 for several sources. Table 1.1 provides a more detailed view of income changes and levels and also presents comparative data for 1966 and 1967 on returns filed and tax liability.

Taxpayers filed 71.7 million returns for 1967 an increase of 1.5 million or 2.1 percent more than the record number filed for 1966. The number of taxable returns increased by 2.0 million as nontaxable returns

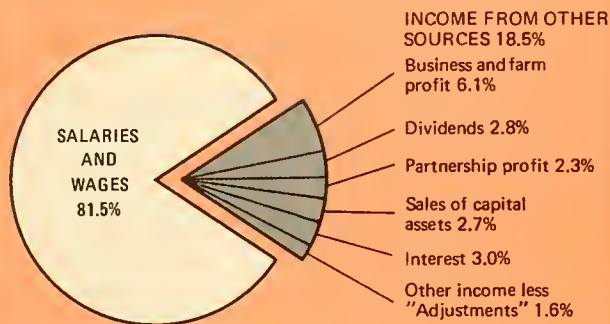
declined by nearly half a million. The increase in the population subject to the individual income tax only partly accounted for the increase in adjusted gross income as average income also rose.

Income tax liability, labelled "Income tax after credits" in table 1.1, increasing by 12.2 percent, outpaced the relative increases in returns filed and adjusted gross income. The \$62.9 billion level of tax liability was \$6.8 billion higher than for 1966. In aggregate, for every five dollar increase in income, tax liability increased by nearly one dollar.

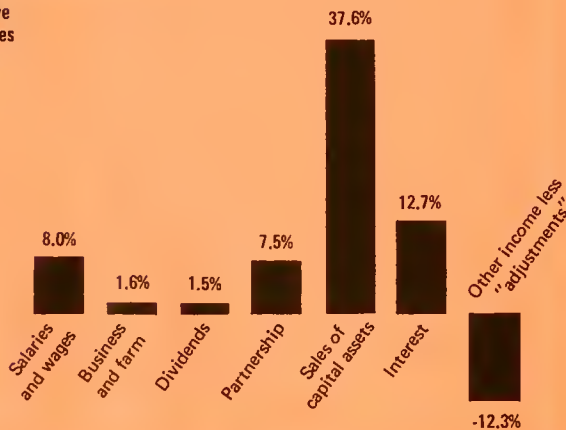
The impressive increase in tax liability also reflected the rising income levels of taxpayers. While, as noted above, the total number of tax returns filed increased by 1.5 million, returns with income of \$10,000 or more increased by 2.0 million. This upward shift in the distribution of income continued a long trend illustrated in chart 1B which shows, for instance, that the number of returns in the \$10,000 under \$15,000 class quadrupled between 1958 and 1967. For tax year 1958, one return in fifteen indicated an income of \$10,000 or more, while for 1967 more than one return in five reached this level.

Chart 1A
Components of
income and
relative change

In 1967
adjusted gross
income was
distributed
as follows-



With
relative
changes
over
1966
of -



MARRIED AND SINGLE TAXPAYERS SHARE INCOME RISE

Taxpayers are required to report their marital status each year primarily for the purpose of determining which of three sets of rates will be used in the computation of tax liability. For this purpose, taxpayers fall into one of five marital status categories as indicated in table 1.2. An examination of the table will show that for the two major categories of returns by marital status, joint returns of married persons and returns of single persons, the increases in returns filed for 1967 over 1966 were roughly equal. Furthermore, there was an upward shift in the income distribution of both joint returns and returns of single taxpayers.

This upward shift in income distribution for all returns was partly reflected in a decrease in the number of returns with income under \$5,000. In recent years prior to 1967 the number of returns of single persons with income under \$5,000 had increased annually. In 1967, however, the number of these returns remained virtually unchanged while joint returns continued to decline.

Table 1.1—NUMBER OF RETURNS, INCOME, AND TAXES: 1966 AND 1967

	1966	1967	Increase or decrease (-), 1967 over 1966	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of returns, total.....	70,160,425	71,651,909	1,491,484	2.1
Taxable.....	56,709,076	58,672,938	1,963,862	3.5
Nontaxable.....	13,451,349	12,978,971	-472,378	-3.5
(Million dollars)				
Adjusted gross income (less deficit)...	468,451	504,809	36,359	7.8
Sources of income:				
Salaries and wages (gross).....	381,067	411,646	30,579	8.0
Business and profession net profit less net loss.....	26,188	27,391	1,204	4.6
Farm net profit less net loss.....	4,070	3,353	-717	-17.6
Partnership net profit less net loss.....	10,726	11,534	808	7.5
Sales of capital assets net gain less net loss.....	9,941	13,682	3,741	37.6
Dividends (in adjusted gross income) ¹	13,998	14,202	204	1.5
Interest received ²	13,225	14,899	1,675	12.7
Rent net income less net loss.....	2,608	2,538	-69	-2.7
Royalty net income less net loss.....	712	677	-36	-5.0
All other sources (net) ³	9,597	9,228	-368	-3.8
Statutory adjustments ⁴	3,681	4,342	661	17.9
Taxable income.....	286,297	315,108	28,811	10.1
Income tax after credits.....	56,087	62,920	6,833	12.2
Self-employment tax.....	1,499	1,553	54	3.6

¹Includes dividends after exclusion from Form 1040A.

²Includes interest received from Form 1040A.

³Includes income from pensions and annuities, small business corporations, estates and trusts, ordinary gain from depreciable property, other property, and other sources from Forms 1040 and 1040A.

⁴Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employment pension deduction.

NOTE: Detail may not add to total because of rounding.

Table 1.2—NUMBER OF RETURNS BY MARITAL STATUS AND ADJUSTED GROSS
INCOME CLASSES, 1966 AND 1967
(Taxable and nontaxable returns)

Adjusted gross income class and marital status	1966	1967	Change, 1966 to 1967
	(1)	(2)	(3)
All adjusted gross income classes.....	70,160,425	71,651,909	1,491,484
Joint returns of husbands and wives.....	39,932,116	40,729,022	796,906
Returns of single persons.....	25,181,624	25,896,576	714,952
Separate returns of husbands and wives..	2,882,993	2,714,170	-168,823
Returns of heads of household.....	1,941,067	2,098,612	157,545
Returns of surviving spouse.....	222,622	213,533	-9,089
Under \$5,000, total ¹	32,955,107	32,384,054	-571,053
Joint returns of husbands and wives.....	9,289,966	8,858,941	-431,025
Returns of single persons.....	20,355,963	20,368,240	12,277
Separate returns of husbands and wives.....	2,186,577	2,027,647	-158,930
Returns of heads of household.....	981,070	998,066	16,996
Returns of surviving spouse.....	141,531	131,161	-10,370
\$5,000 under \$10,000, total.....	23,797,560	23,834,696	37,136
Joint returns of husbands and wives.....	18,216,685	17,587,817	-628,868
Returns of single persons.....	4,110,875	4,676,186	565,311
Separate returns of husbands and wives.....	609,394	596,901	-12,493
Returns of heads of household.....	797,204	908,307	111,103
Returns of surviving spouse.....	63,401	65,486	2,085
\$10,000 under \$15,000, total.....	9,262,594	10,385,432	1,122,838
Joint returns of husbands and wives.....	8,592,584	9,599,919	1,007,335
Returns of single persons.....	486,408	581,818	95,410
Separate returns of husbands and wives.....	58,315	58,253	-62
Returns of heads of household.....	113,744	134,589	20,845
Returns of surviving spouse.....	11,542	10,854	-688
\$15,000 or more, total.....	4,145,164	5,047,727	902,563
Joint returns of husbands and wives.....	3,832,881	4,682,345	849,464
Returns of single persons.....	228,378	270,332	41,954
Separate returns of husbands and wives.....	28,707	31,369	2,662
Returns of heads of household.....	49,049	57,650	8,601
Returns of surviving spouse.....	6,148	6,032	-116

¹Includes returns with adjusted gross deficit.

NOTE: Detail may not add to total because of rounding.

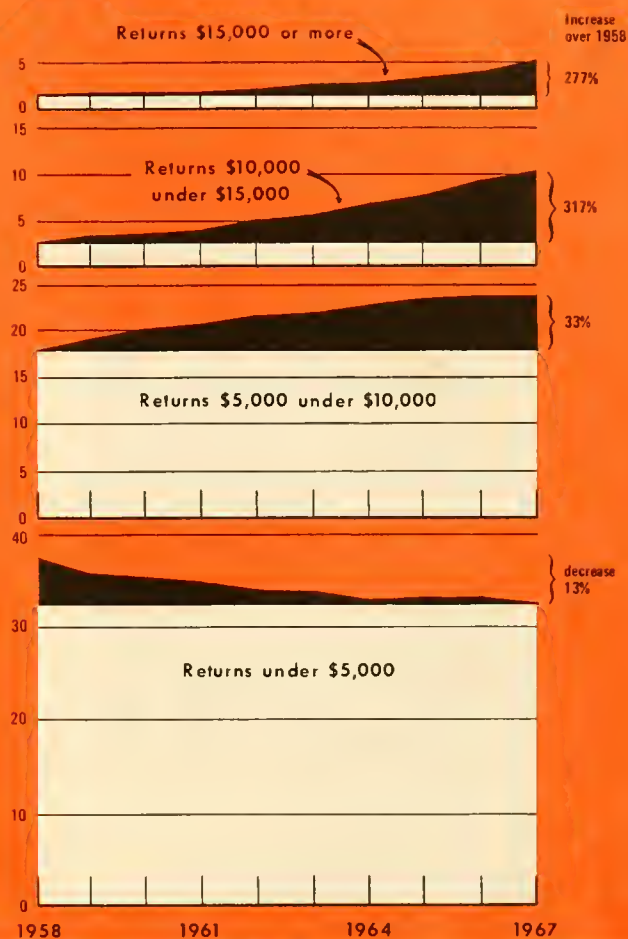
DIVIDENDS AND OTHER DISTRIBUTIONS RECEIVED BY INDIVIDUALS INCREASED BY \$775 MILLION

For 1967, taxpayers reported domestic and foreign dividends, capital gains dividends, and nontaxable distributions totalling \$16.9 billion, an increase of 4.8 per-

Chart 1B

Growth in number of returns by size of adjusted gross income, 1958-1967

Millions of returns

Table 1.3—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED INCOME CLASSES
[Taxable and nontaxable returns]

Adjusted gross income classes	Total dividends and other distributions		Capital gains distributions received		Nontaxable distributions received		Domestic and foreign dividends received					
							Total		Dividend exclusion		Dividends in adjusted gross income	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	11,650,147	16,942,979	2,886,767	1,462,408	1,148,817	186,076	11,589,535	15,294,557	10,987,705	1,092,357	6,657,088	14,202,149
Under \$5,000.....	2,707,439	1,537,819	585,516	245,483	190,612	19,873	2,696,788	1,272,469	2,479,170	218,596	1,705,167	1,053,885
\$5,000 under \$10,000.....	3,297,414	2,124,709	771,272	286,210	294,000	21,306	3,277,877	1,817,205	3,079,258	259,816	1,675,969	1,557,407
\$10,000 under \$15,000.....	2,667,016	1,831,549	694,660	248,079	257,490	21,549	2,646,113	1,561,918	2,524,302	238,874	1,260,550	1,323,001
\$15,000 or more.....	2,978,278	11,448,902	835,319	682,636	406,715	123,348	2,968,757	10,642,965	2,904,975	375,071	2,015,402	10,267,856

NOTE: Detail may not add to total because of rounding.

cent over 1966. Dividends out of earnings and profits of domestic and foreign corporations increased by 1.6 percent and accounted for \$15.3 billion of the total. The portion of domestic and foreign dividends carried into adjusted gross income after subtraction of the dividend exclusion remained unchanged from 1966 at 93 percent.

Capital gains dividends increased 50.1 percent to \$1.5 billion for 1967. These reported gains represent distributed or undistributed long-term capital gains allocated to individuals by regulated investment companies and long-term capital gain distributions by real estate investment trusts.

Also, as shown in table 1.3, nontaxable distributions, which represent a return of the taxpayer's capital in a corporation, amounted to \$186 million for 1967, an increase of 31.7 percent. The increase in the amount of nontaxable distributions represents a recovery of slightly more than one-half the decline measured for 1966.

CAPITAL GAINS INCREASED SHARPLY

Income from sales of property which receive capital gain treatment is one of the most volatile components of adjusted gross income, as measured by year-to-year

Table 1.4—RETURNS WITH NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, 1966 AND 1967

Item	1966	1967	Change 1966 to 1967	
	(1)	(2)	Number or amount	Percent
NUMBER OF RETURNS				
Net gain or net loss in adjusted gross income.....	7,586,808	8,398,251	811,443	10.7
Returns with net gain:				
Net gain in adjusted gross income.....	6,002,379	6,956,005	953,626	15.9
Net short-term gain.....	545,826	1,049,187	503,361	92.2
Net short-term loss.....	274,456	244,966	-29,490	-10.7
Net long-term gain.....	5,784,453	6,633,682	849,229	14.7
Net long-term loss.....	62,320	103,116	40,796	65.5
Net long-term gain in excess of any net short-term loss.....	5,784,453	6,633,682	849,229	14.7
Returns with net loss:				
Net loss in adjusted gross income.....	1,584,429	1,442,246	-142,183	-9.0
Net loss before statutory limitation..	1,584,429	1,442,246	-142,183	-9.0
Net short-term gain.....	109,481	104,064	-5,417	-5.0
Net short-term loss.....	527,206	423,413	-103,793	-19.7
Net long-term gain.....	124,233	92,164	-32,069	-25.8
Net long-term loss.....	1,229,435	1,132,560	-96,875	-7.9
(Thousand dollars) ¹				
AMOUNT				
Net gain or net loss in adjusted gross income.....	9,941,282	13,681,885	3,740,603	37.6
Returns with net gain:				
Net gain in adjusted gross income.....	10,960,261	14,593,683	3,633,422	33.2
Net short-term gain.....	626,994	1,747,455	1,120,461	178.7
Net short-term loss.....	566,023	349,466	-216,557	-38.3
Net long-term gain.....	21,341,861	26,231,113	4,889,252	22.9
Net long-term loss.....	56,075	96,186	40,111	71.5
Net long-term gain in excess of any net short-term loss.....	20,775,829	25,881,660	5,105,831	24.6
Returns with net loss:				
Net loss in adjusted gross income.....	1,018,979	911,798	-107,181	-10.5
Net loss before statutory limitation..	4,591,750	4,542,567	-49,183	-1.1
Net short-term gain.....	84,162	108,883	24,721	29.4
Net short-term loss.....	1,988,798	1,996,812	8,014	0.4
Net long-term gain.....	189,359	165,352	-24,007	-12.7
Net long-term loss.....	2,876,479	2,819,985	-56,494	-2.0

¹Amounts are after any capital loss carryover.

changes. Such income totalled \$13.7 billion in 1967, up 37.6 percent from the 1966 level, as against a 7.8 percent increase in adjusted gross income. Frequency of reporting of such income is also volatile as shown for example by the 10.7 percent increase in returns, indicating that, for many taxpayers, transactions yielding income or loss receiving capital gain treatment are sporadic and not regular occurrences.

Computation of Capital Gains and Losses

Table 1.4 shows the number of returns and amounts of capital gain by the major components involved in the computation of capital gain or loss included in adjusted gross income.

Short-term gains and losses result from transactions involving property held less than 6 months. Otherwise, long-term gains or losses result. A net figure is computed for each class of transaction. If one class of transaction yields a gain and the other a loss, then the results are netted against one another.

Short-term gains in excess of any long-term loss are counted fully in adjusted gross income. One-half of the net long-term gain in excess of any short-term loss is counted in adjusted gross income, the excluded half is nontaxable.

On returns with a net loss from all transactions, the loss is deductible in computing adjusted gross income subject to a statutory ceiling which limits the loss per return to a maximum of \$1,000. Any excess is not deductible currently in the computation of adjusted gross income.

Some kinds of business property, which are not considered capital assets under the Internal Revenue Code, can receive capital gain treatment, under certain conditions. Losses from such property may be treated as ordinary losses fully deductible in the computation of adjusted gross income. All or part of the gain from transactions in business property may receive capital gain treatment depending on the type of property, the length of time held, and if depreciable the type of depreciation used.

Losses which were not deductible in prior years because of the statutory limit may be carried over. Losses originating after 1963 are treated currently as either short-term or long-term depending on the character of the transaction in which they originated. Losses incurred prior to 1964 are carried over as short-term losses in the current year.

Components of Gain or Loss

Since the treatment of income on returns with an overall net gain differs from the treatment of income on returns with an overall net loss, text table 1.4 and basic table 13 at the end of this section include separate totals for each class of returns. The text table shows that the \$13.7 billion of net capital gain income carried into adjusted gross income was, in aggregate, the result of \$14.6 billion from returns with an overall net gain minus \$912 million from returns with an overall net loss. The largest component listed under net gain was the \$25.9 billion of net long-term gain in excess of any net short-term loss, but only half of this, or about \$12.9 billion, was carried into adjusted gross income. The remaining \$1.7 billion arose from short-term gain which was only slightly reduced by long-term losses. One may compute capital gain in adjusted gross income from the components in the text table for 1966 and 1967 but because of the rounding of data during statistical processing the totals thus derived will not agree exactly with the totals actually tabulated.

Net long-term capital gain in excess of net short-term loss increased by \$5.1 billion or 24.6 percent over the corresponding 1966 level. However, the increase in short-term gain was more volatile, since the 178.7 percent increase produced a near tripling in its level.

On returns with an overall net loss, returns with long-term transactions contributed somewhat more than returns with short-term transactions to the overall \$4.5 billion loss before statutory limitation. Since only \$912 million was carried into adjusted gross income, \$3.6 billion of loss was eligible to be carried over to future years. The loss in adjusted gross income declined by 10.5 percent from 1966 while the total loss declined by 1.1 percent and, in absolute terms, by a lesser dollar amount than the loss in adjusted gross income. This indicated that relatively more taxpayers were subject to the statutory limit in 1967 than in 1966. A further indication is that the average total loss per return increased (\$2,898 to \$3,150), while the average loss per return carried into adjusted gross income decreased (\$643 to \$632).

The \$3.6 billion eligible to be carried over to future years was smaller than the \$5.2 billion carried into the 1967 computation as shown in table 13. Of this latter

Table 1.5—RETURNS WITH GROSS RENTAL INCOME: GROSS RENTS RECEIVED, DEPRECIATION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES¹

Adjusted gross income classes	Gross rents received		Depreciation		Other expenses		Rents net income or loss ²	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total.....	6,286,907	17,595,939	5,152,450	4,604,916	5,650,411	10,378,416	6,269,975	2,612,600
Taxable returns, total.....	5,108,782	14,442,404	4,321,019	3,796,414	4,645,704	8,344,693	5,092,259	2,301,290
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	116,692	155,371	86,193	40,548	98,793	73,620	116,492	41,204
\$2,000 under \$3,000.....	187,207	357,897	137,427	86,780	161,758	168,417	187,008	102,700
\$3,000 under \$4,000.....	269,778	774,736	203,092	117,207	238,743	537,189	268,387	125,341
\$4,000 under \$5,000.....	313,231	594,782	241,171	144,939	273,847	329,160	313,231	120,683
\$5,000 under \$6,000.....	357,573	728,642	298,156	184,941	321,412	418,793	356,382	124,908
\$6,000 under \$7,000.....	414,514	868,855	356,416	243,568	379,196	525,141	412,331	100,147
\$7,000 under \$8,000.....	443,954	803,548	388,968	234,711	412,926	491,042	442,563	77,792
\$8,000 under \$9,000.....	429,779	860,910	366,985	244,233	389,824	537,594	426,371	79,082
\$9,000 under \$10,000.....	397,901	780,770	350,451	218,330	368,261	462,743	396,909	99,698
\$10,000 under \$15,000.....	1,207,311	2,789,711	1,061,653	788,412	1,121,665	1,675,864	1,203,877	325,440
\$15,000 under \$20,000.....	420,074	1,386,818	363,213	376,967	386,927	763,803	419,331	246,048
\$20,000 under \$30,000.....	443,328	2,829,724	378,765	729,760	398,986	1,517,132	442,583	582,839
\$30,000 under \$100,000.....	81,076	921,822	68,855	243,770	71,547	475,903	80,971	202,142
\$100,000 under \$200,000.....	16,749	385,116	13,777	83,718	14,493	238,340	16,724	63,048
\$200,000 under \$500,000.....	4,252	138,331	3,406	40,645	3,605	89,433	4,241	8,252
\$500,000 under \$1,000,000.....	754	39,094	622	13,806	651	24,707	750	580
\$1,000,000 or more.....	336	20,431	279	8,324	289	12,309	335	3202
Nontaxable returns, total.....	1,178,124	3,153,537	831,429	808,502	1,004,705	2,033,724	1,177,717	311,309
No adjusted gross income.....	97,572	757,201	82,594	260,474	84,993	680,407	97,566	-183,678
Under \$600.....	90,327	151,602	65,496	40,799	81,162	112,318	90,327	-1,514
\$600 under \$1,000.....	112,417	187,652	75,792	48,129	95,916	118,020	112,417	21,502
\$1,000 under \$2,000.....	410,079	740,963	274,280	153,204	347,641	389,950	409,879	197,809
\$2,000 under \$3,000.....	233,409	481,425	157,846	105,372	197,525	246,358	233,210	129,695
\$3,000 under \$4,000.....	110,284	286,247	79,278	58,195	92,476	155,136	110,284	72,915
\$4,000 under \$5,000.....	49,778	171,903	40,618	43,540	42,215	94,117	49,778	34,246
\$5,000 or more.....	74,258	376,544	55,525	98,789	62,777	237,418	74,256	40,334
Returns under \$5,000.....	1,994,547	4,665,623	1,445,378	1,094,942	1,717,851	2,908,194	1,992,352	662,491
Returns \$5,000 under \$10,000.....	2,106,382	4,274,584	1,807,261	1,180,634	1,924,596	2,582,554	2,097,217	511,395
Returns \$10,000 under \$15,000.....	1,215,217	2,850,053	1,067,594	808,240	1,128,044	1,709,328	1,211,283	332,490
Returns \$15,000 or more.....	970,761	5,805,679	832,217	1,521,100	879,920	3,178,340	969,123	1,106,224

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Includes returns with gross rents received, depreciation, and other expenses, but neither net income nor net loss from rents.²Rents net income less rents net loss.

NOTE: Detail may not add to total because of rounding.

amount, \$2.2 billion was fully absorbed on returns with an overall net gain. Of the remaining \$3.0 billion reported on returns with an overall net loss, it is not possible to trace from aggregate statistics how much was absorbed in the adjusted gross income computation and how much was eligible to be carried over to a second year.

\$17.6 BILLION OF GROSS RENT INCOME REPORTED

Table 1.5 shows rental income and expense data from Form 1040, schedule B, for those taxpayers who reported gross rents for 1967.

To arrive at rent net income or loss, the \$17.6 billion of gross rents in this table was reduced by depreciation in the case of buildings, and other rental expenses such as agent commissions, interest, taxes, insurance, advertising, and minor repairs. Taxpayers with gross rents reported depreciation of \$4.6 billion and other rental expenses totalling \$10.4 billion leaving net income equal to \$2.6 billion.

The figure for net rental income less net rental loss in table 1.1 amounted to only \$2.5 billion because that figure reflects returns of some taxpayers who had no rental receipts but who nevertheless deducted rental expenses. This \$2.5 billion of rent net income less loss was the total amount carried into adjusted gross income. Table 15 at the end of this section presents data for returns with rent net income or loss whether or not gross rental receipts were reported.

REPORTED GROSS ROYALTY INCOME EQUALS \$1.1 BILLION

Royalty income and expense data from schedule B for returns with gross royalty income is presented in table 1.6. For 1967, taxpayers reported gross royalty income totalling \$1.1 billion. Gross royalty income consisted of royalties from oil, gas or mineral properties and royalties from copyrights and patents.

To determine royalty net income or loss in this table, gross royalty income was reduced by depletion and other royalty expenses such as office rent, clerical help, interest, taxes and similar items. Taxpayers with gross royalties reported depletion of \$258 million and other royalty expenses amounting to \$194 million, leaving royalty net income of \$686 million. The figure in table 1.1 for royalty net income or loss amounted to only \$677 million because some taxpayers who had no royalty receipts deducted royalty expenses. The \$677 million figure was the net total figure carried into adjusted gross income. Table 16, at the end of this section, reflects data for returns with royalty income or loss, whether or not gross royalty receipts were reported.

SELECTED PATTERNS OF INCOME

The extensive statistics on patterns of income included in basic table 9 at the end of this section are summarized in a very condensed form in text table 1.7.

Table 1.6—RETURNS WITH GROSS ROYALTY INCOME: GROSS ROYALTIES RECEIVED, DEPLETION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES¹

Adjusted gross income classes	Gross royalties received		Depletion		Other expenses		Royalties net income or loss ²	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total.....	561,974	1,137,810	417,430	258,403	277,028	193,847	560,910	685,537
Taxable returns, total.....	460,945	999,517	340,239	228,914	226,983	126,333	459,989	644,249
Under \$1,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	8,544	9,407	8,344	2,501	5,956	569	8,544	6,337
\$2,000 under \$3,000.....	11,536	8,594	10,339	2,247	4,377	73	11,536	6,274
\$3,000 under \$4,000.....	28,613	27,733	24,241	5,837	14,700	5,098	28,613	16,798
\$4,000 under \$5,000.....	28,264	36,197	21,904	9,170	15,897	2,312	28,264	24,716
\$5,000 under \$6,000.....	27,311	27,509	24,330	7,503	12,528	1,382	27,112	18,624
\$6,000 under \$7,000.....	35,718	22,618	26,182	5,207	14,551	2,711	35,718	14,702
\$7,000 under \$8,000.....	30,569	33,736	21,316	5,027	14,511	1,342	30,569	27,368
\$8,000 under \$9,000.....	18,480	24,970	13,000	5,913	8,617	1,351	18,480	17,707
\$9,000 under \$10,000.....	27,703	34,534	18,358	8,574	11,205	2,325	27,703	23,635
\$10,000 under \$15,000.....	84,876	87,367	61,396	19,855	38,846	10,041	84,479	57,472
\$15,000 under \$20,000.....	48,713	87,250	34,494	19,525	23,561	10,877	48,646	56,841
\$20,000 under \$50,000.....	80,433	246,292	53,812	52,980	42,492	25,904	80,225	167,420
\$50,000 under \$100,000.....	19,980	153,628	15,328	36,459	12,490	22,831	19,910	94,334
\$100,000 under \$200,000.....	6,302	92,429	5,015	22,526	4,204	18,407	6,293	51,476
\$200,000 under \$500,000.....	2,103	64,475	1,701	15,422	1,418	12,829	2,099	36,215
\$500,000 under \$1,000,000.....	425	21,499	339	5,198	310	3,927	424	12,374
\$1,000,000 or more.....	184	19,577	140	4,970	129	3,276	183	11,331
Non taxable returns, total.....	101,026	138,294	77,188	29,492	50,046	67,513	100,921	41,289
No adjusted gross income.....	10,696	26,894	9,569	7,197	4,507	3,186	10,691	16,511
Under \$600.....	5,574	3,676	5,175	991			5,574	2,596
\$600 under \$1,000.....	10,533	5,042	7,153	1,136	6,361	254	10,533	3,741
\$1,000 under \$2,000.....	25,868	15,070	20,684	3,651	13,326	824	25,868	10,595
\$2,000 under \$3,000.....	22,625	12,169	14,910	2,978	12,323	1,906	22,625	7,285
\$3,000 under \$4,000.....	11,391	7,073	7,358	1,951	4,970	180	11,331	5,572
\$4,000 under \$5,000.....	4,183	1,869	3,585	415	1,995	61	4,183	1,393
\$5,000 or more.....	10,236	65,871	8,754	11,173	6,564	61,102	10,116	-6,404
Returns under \$5,000.....	168,960	156,055	133,264	38,073	85,603	15,542	168,955	102,444
Returns \$5,000 under \$10,000.....	148,047	163,391	110,411	37,751	67,041	10,832	147,847	114,810
Returns \$10,000 under \$15,000.....	85,728	89,982	62,064	20,263	39,114	10,070	85,330	59,550
Returns \$15,000 or more.....	159,239	728,382	111,691	162,316	85,270	157,403	158,778	408,633

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Includes returns with gross royalties but neither net income nor net loss from royalties.²Royalties net income less royalties net loss.

NOTE: Detail may not add to total because of rounding.

In classifying a return by pattern of income, each source of income reported was categorized as belonging to one of four types of income. The four types of income used in classifying the returns were salaries and wages, business income, sales of property income, and investment and other income. There are 15 different combinations of these types of income possible. Basic table 9 presents data for returns with each of these fifteen patterns of income.

Somewhat more than half of all returns for 1967 showed only one type of income, and in the vast majority of cases it was salaries and wages. Returns with two types usually exhibited combinations that included salaries and wages or investment and "other" income as table 1.7 shows. In most cases, the two types were present together. Thus table 9 shows that this combination was present on 18.7 million of the 25.4 million returns with two types of income.

The distribution of total income by number of types in table 1.7 contrasts with the distribution of returns. More of the income is accounted for by returns with two types of income than by returns with one type. Salaries and wages on returns with two types of income exceeded the total reported on returns with only one type. Average income per return increased as the number of types of income increased, with salaries accounting for a declin-

Table 1.7—SELECTED PATTERNS OF INCOME: NUMBER OF RETURNS AND AMOUNT OF INCOME BY TYPE OF INCOME

Type of income	Total, all returns	Returns with—			
		One type	Two types	Three types	Four types
	(1)	(2)	(3)	(4)	(5)
NUMBER OF RETURNS					
Totals, all types..	71,651,909	36,934,393	25,401,026	7,678,799	1,637,688
Salaries and wages (gross).....	64,075,189	33,522,554	22,437,276	6,472,343	1,637,688
Business net income or loss ¹	10,328,939	1,169,561	3,592,073	3,929,617	1,637,688
Sales of property net gain or loss ²	8,616,147	14,676	1,713,344	5,250,439	1,637,688
Investment and other income ³	34,308,647	2,227,602	23,059,359	7,383,998	1,637,688
AMOUNTS					
Totals, all types..	509,136,434	171,967,409	204,529,274	99,167,040	33,472,711
Salaries and wages (gross).....	411,646,226	160,393,216	172,478,643	62,193,841	16,563,676
Business net income or loss ¹	43,745,484	4,450,194	13,683,836	18,220,993	7,390,461
Sales of property net gain or loss ²	13,644,959	19,682	2,225,171	6,783,162	4,616,944
Investment and other income ³	40,116,615	7,104,317	16,141,624	11,969,044	4,901,630

¹Includes business or profession, farm, partnership and Small Business Corporation net profit or net loss.²Includes gain or loss from sales of capital assets, gain from sales of depreciable property, and gain or loss from sales of property other than capital assets.³Includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust, net income or net loss, pension and annuities, and other sources net income or loss.

ing percentage of total income. However, average salaries and wages per return increased as the number of types of income increased.

Table 1.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES, AND CLASSES CUMULATED

Adjusted gross income classes and classes cumulated	All returns					Returns					Adjusted gross income					Taxable income					Income tax after credits				
	Returns		Adjusted gross income			Returns		Adjusted gross income			Returns		Adjusted gross income			Taxable income		Income tax after credits							
	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Percent of total	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Percent of total	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Percent of total	Total	Taxable income	Percent of -	Adjusted gross income	Average income tax (dollars)					
																					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ADJUSTED GROSS INCOME CLASSES																									
Total.....	71,651,909	100.0	2,504,809,479	-	58,672,938	100.0	487,445,498	100.0	314,273,128	100.0	62,919,958	100.0	314,273,128	100.0	62,919,958	100.0	314,273,128	100.0	62,919,958	100.0	1,072				
No adjusted gross income.....	369,384	0.5	31,832,272	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Under \$600.....	4,080,211	5.7	1,362,953	0.3	622,581	1.1	585,928	0.1	35,442	-	5,014	-	35,442	-	5,014	-	35,442	-	5,014	-	-				
\$600 under \$1,000.....	3,919,019	4.6	2,640,891	0.5	5,002,397	8.5	7,454,136	1.5	2,620,713	0.8	373,647	0.6	2,620,713	0.8	373,647	0.6	2,620,713	0.8	373,647	0.6	75				
\$1,000 under \$2,000.....	7,561,689	10.6	11,224,021	2.2	4,350,531	7.4	10,901,426	2.2	5,373,744	1.7	792,549	1.3	5,373,744	1.7	792,549	1.3	5,373,744	1.7	792,549	1.3	8				
\$2,000 under \$3,000.....	5,905,285	8.2	14,730,832	2.9	4,904,314	8.4	17,170,144	3.5	9,000,392	2.9	1,383,731	2.2	9,000,392	2.9	1,383,731	2.2	9,000,392	2.9	1,383,731	2.2	182				
\$3,000 under \$4,000.....	5,697,243	8.0	19,917,493	3.9	4,904,314	8.4	17,170,144	3.5	9,000,392	2.9	1,383,731	2.2	9,000,392	2.9	1,383,731	2.2	9,000,392	2.9	1,383,731	2.2	282				
\$4,000 under \$5,000.....	5,451,222	7.6	24,521,666	4.8	4,968,808	8.5	22,379,529	4.6	12,134,617	3.9	1,914,323	3.0	12,134,617	3.9	1,914,323	3.0	12,134,617	3.9	1,914,323	3.0	385				
\$5,000 under \$6,000.....	5,186,943	7.2	28,539,190	5.6	4,969,466	8.5	27,356,790	5.6	15,170,125	4.8	2,429,517	3.9	15,170,125	4.8	2,429,517	3.9	15,170,125	4.8	2,429,517	3.9	483				
\$6,000 under \$7,000.....	5,219,185	7.3	33,924,784	6.7	5,117,757	8.7	33,271,371	6.8	18,885,878	6.0	3,066,417	4.9	18,885,878	6.0	3,066,417	4.9	18,885,878	6.0	3,066,417	4.9	89				
\$7,000 under \$8,000.....	5,111,630	7.1	38,271,714	7.6	5,098,847	8.6	37,879,050	7.8	21,705,215	6.9	3,562,928	5.7	21,705,215	6.9	3,562,928	5.7	21,705,215	6.9	3,562,928	5.7	599				
\$8,000 under \$9,000.....	4,477,631	6.2	38,025,477	7.5	4,452,228	7.6	37,811,750	7.8	22,561,172	7.2	3,766,271	6.0	22,561,172	7.2	3,766,271	6.0	22,561,172	7.2	3,766,271	6.0	704				
\$9,000 under \$10,000.....	3,839,287	5.4	36,412,322	7.2	3,827,088	6.5	36,296,200	7.4	22,311,758	7.1	3,774,797	6.0	22,311,758	7.1	3,774,797	6.0	22,311,758	7.1	3,774,797	6.0	846				
\$10,000 under \$15,000.....	10,385,432	14.5	124,433,354	24.6	10,363,354	17.7	124,171,355	25.5	62,684,309	26.3	14,627,244	23.2	62,684,309	26.3	14,627,244	23.2	62,684,309	26.3	14,627,244	23.2	986				
\$15,000 under \$20,000.....	2,761,963	3.9	46,863,851	9.2	2,755,946	4.7	46,762,413	9.6	33,921,078	10.8	6,561,539	10.4	33,921,078	10.8	6,561,539	10.4	33,921,078	10.8	6,561,539	10.4	1,411				
\$20,000 under \$30,000.....	1,958,137	2.7	55,056,463	10.9	1,932,979	3.3	54,913,543	11.3	42,874,949	13.6	10,281,599	16.3	42,874,949	13.6	10,281,599	16.3	42,874,949	13.6	10,281,599	16.3	2,381				
\$30,000 under \$40,000.....	260,607	0.4	17,202,731	3.4	260,010	0.4	17,162,485	3.5	14,146,777	4.5	5,054,522	8.0	14,146,777	4.5	5,054,522	8.0	14,146,777	4.5	5,054,522	8.0	5,265				
\$40,000 under \$50,000.....	51,352	0.1	6,768,206	1.3	51,210	0.1	6,736,696	1.4	5,527,503	1.8	2,099,081	3.3	5,527,503	1.8	2,099,081	3.3	5,527,503	1.8	2,099,081	3.3	19,440				
\$50,000 under \$100,000.....	12,738	0.0	3,650,813	0.7	12,634	0.0	3,619,477	0.7	2,900,511	0.9	1,504,850	2.4	2,900,511	0.9	1,504,850	2.4	2,900,511	0.9	1,504,850	2.4	49,082				
\$100,000 under \$1,000,000 or more.....	2,098	0.0	1,409,980	0.3	2,056	0.0	1,382,919	0.3	1,117,746	0.4	604,643	1.0	1,117,746	0.4	604,643	1.0	1,117,746	0.4	604,643	1.0	119,111				
\$1,000,000 or more.....	835	0.0	1,685,104	0.3	832	0.0	1,590,286	0.3	1,301,199	0.4	707,286	1.1	1,301,199	0.4	707,286	1.1	1,301,199	0.4	707,286	1.1	294,087				
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASSES																									
No adjusted gross income.....	369,384	0.5	31,832,272	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Under \$600.....	4,449,595	6.2	1,362,953	0.3	622,581	1.1	585,928	0.1	35,442	-	5,014	-	35,442	-	5,014	-	35,442	-	5,014	-	8				
Under \$1,000.....	7,768,614	10.8	4,003,844	0.8	11,224,021	2.2	10,901,426	2.2	5,373,744	1.7	792,549	1.3	5,373,744	1.7	792,549	1.3	5,373,744	1.7	792,549	1.3	67				
Under \$2,000.....	17,330,388	24.6	13,524,085	2.7	14,730,832	2.9	10,901,426	2.2	5,373,744	1.7	792,549	1.3	5,373,744	1.7	792,549	1.3	5,373,744	1.7	792,549	1.3	117				
Under \$3,000.....	24,932,831	34.6	23,952,697	4.8	19,917,453	3.9	4,904,314	8.4	17,170,144	3.5	9,000,392	2.9	1,383,731	2.2	9,000,392	2.9	1,383,731	2.2	9,000,392	2.9	172				
Under \$4,000.....	32,584,053	45.2	31,779,156	6.3	24,521,666	4.8	4,968,808	8.5	22,379,529	4.6	12,134,617	3.9	1,914,323	3.0	12,134,617	3.9	1,914,323	3.0	12,134,617	3.9	225				
Under \$5,000.....	37,570,996	52.4	102,937,046	20.3	28,539,190	5.6	4,969,466	8.5	27,356,790	5.6	15,170,125	4.8	2,429,517	3.9	15,170,125	4.8	2,429,517	3.9	15,170,125	4.8	278				
Under \$6,000.....	42,790,181	59.7	136,861,830	27.0	33,924,784	7.3	5,117,737	8.7	33,271,371	6.8	3,066,417	4.9	33,271,371	6.8	3,066,417	4.9	33,271,371	6.8	3,066,417	4.9	333				
Under \$7,000.....	47,904,811	66.9	175,133,544	34.6	38,025,477	7.6	4,452,228	7.6	37,811,750	7.8	3,766,271	6.0	37,811,750	7.8	3,766,271	6.0	37,811,750	7.8	3,766,271	6.0	387				
Under \$8,000.....	52,379,462	73.1	213,159,021	42.1	42,874,949	8.8	5,527,503	1.1	42,874,949	8.8	5,527,503	1.1	42,874,949	8.8	5,527,503	1.1	42,874,949	8.8	5,527,503	1.1	438				
Under \$9,000.....	56,218,749	78.5	249,571,343	49.3	43,274,017	73.8	5,527,503	1.1	43,274,017	73.8	5,527,503	1.1	43,274,017	73.8	5,527,503	1.1	43,274,017	73.8	5,527,503	1.1	467				
Under \$10,000.....	66,604,181	93.0	374,004,602	73.8	53,637,381	91.4	5,527,503	1.1	53,637,381	91.4	5,527,503	1.1	53,637,381	91.4	5,527,503	1.1	53,637,381	91.4	5,527,503	1.1	486				
Under \$15,000.....	69,366,143	96.8	420,868,453	83.1	56,393,327	96.1	402,040,092	82.5	346,404,443	78.4	42,257,977	67.2	346,404,443	78.4	42,257,977	67.2	346,404,443	78.4	42,257,977	67.2	749				
Under \$20,000.....	71,324,280	99.5	475,924,916	93.9	58,346,506	99.4	456,953,635	92.0	389,279,392	92.0	52,539,576	83.5	389,279,392	92.0	52,539,576	83.5	389,279,392	92.0	52,539,576	83.5	900				
Under \$30,000.....	71,584,887	99.9	493,127,647	97.9	58,606,316	99.9	474,116,120	96.5	373,426,169	96.5	57,594,098	91.5	373,426,169	96.5	57,594,098	91.5	373,426,169	96.5	57,594,098	91.5	983				
Under \$40,000.....	71,636,239	100.0	499,899,853	98.7	58,657,436	100.0	480,852,816	98.6	308,953,672	98.3	60,103,179	95.5	308,953,672	98.3	60,103,179	95.5	308,953,672	98.3	60,103,179	95.5	1,025				
Under \$50,000.....	71,648,977	100.0	503,546,666	99.4	58,670,070	100.0	484,472,923	99.4	311,854,183	99.2	61,608,029	97.9	311,854,183	99.2	61,608,029	97.9	311,854,183	99.2	61,608,029	97.9	1,050				
Under \$100,000.....	71,652,073	100.0	504,956,646	99.7	58,672,126	100.0	485,855,212	99.7	312,971,929	99.6	62,212,672	98.9	312,971,929	99.6	62,212,672	98.9	312,971,929	99.6	62,212,672	98.9	1,060				
All returns.....	71,651,909	100.0	504,809,479	-	58,672,938	100.0	487,445,498	100.0	314,273,128	100.0	62,919,958	100.0	314,273,128	100.0	62,919,958	100.0	314,273,128	100.0	62,919,958	100.0	1,072				
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASSES																									
\$1,000,000 or more.....	835	0.0	1,685,104	0.3	832	0.0	1,590,286	0.3	1,301,199	0.4	707,286	1.1	1,301,199	0.4	707,286										

Table 2.—ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousands of dollars)	Total deductions (Thousands of dollars)	Exemptions (Thousands of dollars)	Taxable income (Thousands of dollars)	Income tax after credits (Thousands of dollars)	Number of returns	Adjusted gross income (Thousands of dollars)	Total deductions (Thousands of dollars)	Exemptions (Thousands of dollars)	Taxable income (Thousands of dollars)	Income tax after credits (Thousands of dollars)	Exemptions (Amount)	Total income (Thousands of dollars)	Income tax after credits (Thousands of dollars)
All returns															
Grand total.....	71,651,909	1,504,809,479	81,725,998	118,821,574	315,108,212	62,919,958	40,729,022	1,395,117,003	63,227,566	92,754,729	245,435,710	49,192,506		245,435,710	49,192,506
Taxable returns, total.....	58,672,938	487,445,498	74,047,984	99,127,686	314,273,128	62,919,958	36,083,519	384,428,734	59,052,998	80,606,422	244,769,928	49,192,506		244,769,928	49,192,506
Under \$1,000.....	622,581	585,928	177,057	373,549	35,442	5,014	134,636	242,313	54,499	161,563	26,170	3,643		26,170	3,643
\$1,000 under \$2,000.....	5,002,397	7,454,136	1,571,972	3,261,251	2,620,713	373,647	721,764	1,866,277	366,543	1,027,260	472,314	65,534		472,314	65,534
\$2,000 under \$3,000.....	4,350,531	10,901,426	1,732,315	3,794,838	5,373,744	792,549	1,541,764	5,455,508	773,887	2,733,827	1,748,190	245,430		1,748,190	245,430
\$3,000 under \$4,000.....	2,904,314	17,170,144	2,573,295	5,998,099	9,000,392	1,383,731	2,218,612	10,041,247	1,707,284	4,412,370	3,922,045	560,779		3,922,045	560,779
\$4,000 under \$5,000.....	4,968,808	22,379,529	3,360,058	6,887,016	12,134,617	1,914,323	2,018,612	15,514,567	2,596,218	6,093,165	11,012,240	1,012,240		11,012,240	1,012,240
\$5,000 under \$6,000.....	4,969,466	27,356,790	4,188,373	7,998,273	15,170,125	2,429,517	2,809,778	15,514,567	2,596,218	6,093,165	11,012,240	1,012,240		11,012,240	1,012,240
\$6,000 under \$7,000.....	5,117,797	33,271,371	5,110,579	18,885,878	9,274,919	3,066,417	3,439,162	22,399,942	3,655,528	7,029,129	11,054,295	1,671,842		11,054,295	1,671,842
\$7,000 under \$8,000.....	5,058,847	37,879,080	5,951,367	10,222,464	21,705,215	3,362,928	3,948,047	29,586,362	4,850,340	9,194,212	15,541,808	2,426,766		15,541,808	2,426,766
\$8,000 under \$9,000.....	4,432,228	37,811,790	5,919,893	9,350,710	22,561,172	3,766,271	3,677,417	31,245,861	5,031,682	8,375,890	17,658,351	2,829,200		17,658,351	2,829,200
\$9,000 under \$10,000.....	3,827,088	36,296,200	5,691,165	8,293,275	22,311,758	3,774,797	3,338,904	31,674,321	5,062,368	7,832,490	18,779,462	3,081,841		18,779,462	3,081,841
\$10,000 under \$15,000.....	10,363,364	124,171,355	18,684,251	22,802,557	82,684,309	14,627,244	9,580,179	114,994,832	17,440,749	22,043,327	75,510,420	13,112,799		75,510,420	13,112,799
\$15,000 under \$20,000.....	2,755,946	46,762,413	6,766,667	6,074,959	33,921,078	6,561,539	2,580,230	43,768,945	6,344,745	9,893,934	39,316,109	5,975,032		39,316,109	5,975,032
\$20,000 under \$30,000.....	1,932,979	54,913,543	7,587,351	4,451,216	42,874,949	10,281,599	1,797,414	50,511,472	6,911,174	4,284,157	39,316,109	9,144,620		39,316,109	9,144,620
\$30,000 under \$40,000.....	260,010	17,162,485	2,399,575	616,164	14,146,777	5,054,522	236,963	15,628,093	2,120,535	589,094	12,918,493	4,515,325		12,918,493	4,515,325
\$40,000 under \$50,000.....	51,120	6,736,696	1,094,228	114,993	5,327,503	2,509,081	45,329	5,963,532	977,803	108,260	4,917,493	2,195,897		4,917,493	2,195,897
\$50,000 under \$60,000.....	12,634	3,619,477	691,739	27,238	2,900,511	1,504,850	10,818	3,096,698	574,348	25,128	2,497,231	1,279,043		2,497,231	1,279,043
\$60,000 under \$100,000.....	2,056	1,382,199	260,725	4,453	1,117,746	604,643	1,751	1,174,448	213,955	4,094	956,662	513,338		956,662	513,338
\$100,000 or more.....	812	1,590,286	287,374	1,712	1,301,199	707,286	669	1,264,316	211,560	1,553	1,051,203	558,996		1,051,203	558,996
Nontaxable returns, total.....	12,978,971	117,363,983	7,678,012	19,693,888	835,085	-	4,645,501	110,688,270	4,174,567	12,148,308	165,784	-		12,148,308	165,784
No adjusted gross income.....	369,384	-	-	629,904	-	-	227,397	21,426,428	-	495,777	-	-		-	-
Under \$600.....	4,080,211	1,832,272	1,272,755	2,981,509	239,762	83,420	313,038	83,420	139,078	490,032	-	-		-	-
\$600 under \$1,000.....	2,696,437	2,054,962	916,596	2,303,060	216	-	1,257,343	1,887,835	181,022	621,635	-	-		-	-
\$1,000 under \$2,000.....	2,559,292	3,769,885	1,385,672	4,385,385	27,791	-	1,257,343	737,373	737,373	2,381,608	1,311	-		1,311	-
\$2,000 under \$3,000.....	1,554,755	3,829,407	1,178,819	3,610,551	104,867	-	1,102,265	2,727,547	829,620	2,730,887	15,178	-		15,178	-
\$3,000 under \$4,000.....	792,930	2,747,350	876,077	2,346,360	95,172	-	665,010	2,310,681	694,350	2,025,138	69,765	-		69,765	-
\$4,000 under \$5,000.....	482,414	2,142,138	662,227	1,702,945	108,129	-	437,266	1,942,270	533,170	1,576,554	101,682	-		101,682	-
\$5,000 or more.....	443,548	3,289,560	1,385,866	1,734,174	498,910	-	403,420	2,908,097	1,059,954	1,626,677	477,848	-		477,848	-
Returns under \$5,000.....	32,384,054	172,565,584	15,706,843	37,874,467	29,501,083	4,469,264	8,858,941	125,385,518	6,216,736	18,856,651	6,356,654	875,387		6,356,654	875,387
Returns \$5,000 under \$10,000.....	23,834,696	175,173,487	27,718,006	46,751,472	100,940,716	16,599,930	17,587,817	132,764,218	21,902,274	40,853,018	70,138,220	11,021,869		70,138,220	11,021,869
Returns \$10,000 under \$15,000.....	10,385,432	124,433,291	18,816,846	22,874,172	82,764,517	14,627,244	9,599,919	115,228,076	17,546,900	22,112,079	75,588,612	13,112,799		75,588,612	13,112,799
Returns \$15,000 or more.....	15,477,727	132,637,149	19,484,303	11,321,463	101,901,895	27,223,520	4,682,345	121,739,191	17,561,656	10,932,981	93,292,224	24,182,451		93,292,224	24,182,451
Separate returns of husbands and wives															
Grand total.....	2,714,170	110,689,017	1,538,019	3,706,679	5,941,250	1,182,168	2,098,612	112,600,630	2,244,788	3,156,981	7,403,298	1,439,146		7,403,298	1,439,146
Taxable returns, total.....	1,993,774	9,639,671	1,336,913	2,374,885	5,928,395	1,182,168	1,863,208	12,145,521	2,040,078	2,709,903	7,395,321	1,439,146		7,395,321	1,439,146
Under \$1,000.....	53,414	46,235	7,260	32,049	6,973	990	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)
\$1,000 under \$2,000.....	249,964	382,366	52,934	148,834	21,263	21,263	32,962	56,211	13,387	30,259	12,621	1,721		12,621	1,721
\$2,000 under \$3,000.....	314,654	798,122	100,255	309,536	388,438	57,833	162,368	419,797	85,622	195,726	138,311	19,565		138,311	19,565
\$3,000 under \$4,000.....	375,048	1,316,135	168,540	442,148	705,635	110,719	272,507	969,496	182,202	374,797	412,408	60,530		412,408	60,530
\$4,000 under \$5,000.....	328,213	1,473,119	186,691	429,943	856,997	140,395	300,129	1,348,136	245,771	443,498	658,811	101,741		658,811	101,741
\$5,000 under \$6,000.....	197,022	1,083,376	143,698	272,872	666,803	114,353	302,876	1,667,000	293,006	458,204	915,790	145,833		915,790	145,833
\$6,000 under \$7,000.....	157,623	1,019,787	128,262	244,438	647,084	114,166	264,763	1,714,353	279,819	408,423	1,026,111	169,991		1,026,111	169,991
\$7,000 under \$8,000.....	109,943	820,710	112,498	167,218	540,993	98,937	156,053	1,161,232	189,940	234,111	737,201	125,991		737,201	125,991
\$8,000 under \$9,000.....	84,389	710,735	95,306	122,070	493,358	92,728	105,964	895,031	140,584	167,876	586,572	102,286		586,572	102,286
\$9,000 under \$10,000.....	34,460	327,099	47,051	50,485	229,362	44,923	73,885	699,146	103,600	107,356	488,189	88,147		488,189	88,147
\$10,000 under \$15,000.....	58,098	678,941	106,852	83,081	489,012	102,188	134,142	1,571,212	239,651	201,012	1,130,545	217,223		1,130,545	217,223
\$15,000 under \$20,000.....	15,532	266,587	45,505	20,635	200,447	49,053	29,296	499,875	78,782	44,480	376,617	82,260		376,617	82,260
\$20,000 under \$30,000.....	12,924	369,591	64,853	16,997	288,043	93,218	23,346	662,821	101,974	35,871	524,977	147,544		524,977	147,544
\$30,000 under \$40,000.....	1,826	121,330	2,118	2,218	97,136	43,573	3,786	250,654	42,082	6,408	202,164	80,883		202,164	80,883
\$40,000 under \$50,000.....	424	56,906	12,095	527	44,284	22,931	821	109,486	21,070	1,380	87,039	41,732		87,039	41,732
\$50,000 under \$100,000.....	168	51,109	13,136	220	37,754	20,962	256	72,712	14,960	415	57,340	30,777		57,340	30,777
\$100,000 or more.....	38	26,377	8,205	45	18,127	11,002	36	23,093	5,672	61	17,361</				

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and Sources of the Data, and Limitations of the Data."

Table 2.—ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes	Number of returns	Returns of surviving spouse				Returns of single persons not head of household or surviving spouse						
		Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Amount) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Amount) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
Grand total.....	213,533	1,113,257	231,850	358,547	576,750	107,442	25,896,576	185,289,573	14,483,778	18,844,639	55,751,205	10,998,698
Taxable returns, total.....	156,340	1,020,873	190,883	255,796	574,228	107,442	18,576,296	80,210,704	11,427,120	13,180,682	55,605,255	10,998,698
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	569,162	539,689	169,796	341,497	28,469	4,024
\$1,000 under \$2,000.....	20,046	50,285	11,290	26,675	12,364	1,749	3,131,698	6,766,945	1,450,140	2,885,781	2,432,232	346,899
\$2,000 under \$3,000.....	27,183	96,231	23,989	41,904	30,318	4,246	2,687,730	9,332,775	1,168,605	2,235,641	4,362,316	647,868
\$3,000 under \$4,000.....	24,800	110,181	23,131	39,644	47,414	6,957	2,097,054	9,406,846	1,224,777	2,005,422	6,103,840	962,807
\$4,000 under \$5,000.....	18,057	99,242	21,725	30,482	47,036	6,890	1,641,732	8,992,605	1,133,727	1,561,561	6,649,790	1,104,451
\$5,000 under \$6,000.....	16,866	109,468	21,507	30,000	57,961	8,872	1,239,343	8,027,821	1,025,464	1,207,551	6,651,327	1,150,201
\$6,000 under \$7,000.....	11,907	89,083	14,343	20,841	53,899	8,460	832,897	6,221,643	784,245	606,082	4,831,314	902,794
\$7,000 under \$8,000.....	9,724	83,549	14,138	18,454	50,958	8,463	574,735	4,876,574	638,185	446,460	3,791,933	733,594
\$8,000 under \$9,000.....	8,134	75,969	13,387	15,711	46,871	7,746	371,705	3,219,565	464,798	287,233	2,767,674	592,140
\$9,000 under \$10,000.....	10,854	124,210	20,274	18,345	85,591	14,879	580,092	6,802,160	876,599	456,792	5,468,741	1,130,156
\$10,000 under \$15,000.....	2,603	43,699	6,759	4,463	32,478	6,116	128,285	2,183,307	290,872	111,458	1,781,022	449,079
\$15,000 under \$20,000.....	2,868	33,698	11,400	5,228	66,970	15,884	116,427	3,285,962	497,951	109,162	2,678,851	880,334
\$20,000 under \$50,000.....	385	25,358	3,950	721	20,687	7,227	17,049	1,137,043	211,033	17,723	908,297	407,313
\$50,000 under \$100,000.....	104	13,810	2,462	197	11,152	4,984	4,442	592,963	120,799	4,630	467,535	243,538
\$100,000 under \$200,000.....	23	6,777	917	46	5,814	3,063	1,369	392,181	88,379	1,430	302,372	171,005
\$200,000 under \$500,000.....	2	1,353	30	2	1,321	229	229	157,648	33,124	251	124,276	70,633
\$500,000 under \$1,000,000.....	2	3,111	568	4	2,539	1,414	94	206,473	51,496	98	154,879	90,319
\$1,000,000 or more.....	57,392	192,385	40,968	102,753	2,522	-	7,320,280	15,078,872	3,056,659	5,663,937	145,990	-
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	(*)	(*)	119,790	2,337,707	1,115,757	100,865	-	-
No adjusted gross income.....	4,571	2,104	1,928	6,323	-	-	3,644,245	1,209,565	1,209,565	2,297,443	-	-
Under \$600.....	7,945	6,072	3,667	12,989	-	-	2,239,810	1,692,976	709,921	1,497,880	216	-
\$600 under \$1,000.....	28,380	41,551	13,742	44,418	-	-	940,816	1,351,914	526,635	1,164,234	25,435	-
\$1,000 under \$2,000.....	5,962	14,198	4,241	13,112	297	-	279,127	667,105	257,532	434,340	84,383	-
\$2,000 under \$3,000.....	5,757	19,783	10,209	13,697	-	-	55,902	187,378	117,146	107,412	21,091	-
\$3,000 under \$4,000.....	2,582	10,813	5,277	7,387	175	-	20,653	90,988	95,289	36,484	4,569	-
\$4,000 under \$5,000.....	842	6,018	1,904	2,470	2,650	-	19,937	216,653	234,379	25,299	10,236	-
\$5,000 or more.....	131,161	134,911	98,487	211,484	91,422	13,073	20,368,240	138,676,870	8,032,768	14,668,560	19,712,322	3,066,048
Returns under \$5,000.....	65,486	462,329	86,105	117,881	258,361	40,432	4,676,186	31,738,680	4,153,939	3,469,466	24,148,729	4,440,274
Returns \$5,000 under \$10,000.....	10,854	124,210	20,274	18,345	85,591	14,879	581,818	6,824,176	897,716	581,818	5,469,576	1,180,156
Returns \$10,000 under \$15,000.....	6,032	178,807	26,984	10,837	141,376	39,058	270,332	8,049,847	1,399,355	247,792	6,420,578	2,312,120
Returns \$15,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Adjusted gross income less deficit.

Deficit.

NOTE: Detail may not add to total because of rounding.

Individual Returns/1967 • Returns Filed and Sources of Income

Table 3.—ALL RETURNS: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Sources of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of household		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income (less deficit).....	71,651,909	504,809,479	40,729,022	395,117,003	2,714,170	10,689,017	2,098,612	12,600,630	213,533	1,113,257	25,896,576	85,289,573
Salaries and wages (gross).....	64,075,189	411,646,226	36,479,403	322,088,790	2,491,413	9,288,091	1,909,310	10,544,669	184,970	821,325	23,010,094	68,903,353
Business or profession:												
Net profit.....	4,994,065	29,554,503	4,174,248	26,851,524	124,232	444,672	101,161	445,076	12,678	52,771	581,745	1,760,459
Net loss.....	994,237	2,163,364	812,722	1,820,298	20,635	42,477	18,373	36,162	2,736	4,983	139,772	259,444
Farm:												
Net profit.....	1,886,730	5,564,763	1,544,770	5,008,861	51,896	79,124	20,355	48,226	5,716	9,761	263,993	418,791
Net loss.....	1,124,545	2,211,320	976,733	1,983,953	16,114	23,877	14,417	29,684	3,360	2,590	113,922	171,215
Partnership:												
Net profit.....	1,478,959	13,032,056	1,182,141	11,779,850	23,390	154,926	21,343	155,921	3,271	20,158	248,813	921,199
Net loss.....	459,748	1,497,782	373,337	1,324,497	5,191	18,673	8,671	14,910	2,045	1,865	70,504	137,838
Sales of capital assets:												
Net gain.....	6,956,005	14,593,683	5,081,671	11,683,375	90,461	189,014	167,737	342,803	26,005	53,248	1,590,132	2,325,242
Net loss.....	1,442,246	911,798	1,069,524	661,522	64,929	58,352	40,405	25,595	3,405	1,791	263,983	164,537
Ordinary gain from sales of depreciable property.....	266,406	272,741	234,339	237,665	(*)	(*)	5,065	8,739	(*)	(*)	23,028	22,188
Sales of property <i>other</i> than capital assets:												
Net gain.....	55,077	65,356	48,130	58,644	(*)	(*)	(*)	(*)	(*)	(*)	5,600	5,913
Net loss.....	211,370	375,018	187,154	308,944	(*)	(*)	2,088	2,076	(*)	(*)	19,198	56,992
Dividends in adjusted gross income...	6,657,088	14,202,149	4,159,083	9,000,206	108,779	304,267	205,237	409,428	31,560	49,431	2,152,429	4,438,817
Interest received.....	29,582,287	14,899,452	19,584,422	9,812,642	504,785	207,939	789,556	420,333	115,147	82,838	8,588,377	4,375,699
Pensions and annuities (taxable portion).....	2,503,296	5,046,015	1,529,491	3,378,626	43,254	76,644	69,932	130,618	7,286	7,921	853,333	1,452,206
Rents:												
Net income.....	4,001,281	4,386,528	2,847,753	3,096,534	65,082	96,805	104,349	100,083	23,023	23,606	961,075	1,069,500
Net loss.....	2,361,939	1,848,239	1,873,106	1,483,988	33,624	21,540	72,199	63,690	7,221	3,693	375,789	275,329
Royalties:												
Net income.....	542,741	744,407	409,845	545,928	9,106	19,200	11,065	19,278	(*)	(*)	112,298	159,488
Net loss.....	24,229	67,787	19,520	62,715	(*)	(*)	(*)	(*)	(*)	(*)	4,404	4,004
Estates and trusts:												
Net income.....	514,736	1,071,911	287,908	539,942	5,489	18,810	14,075	42,594	3,131	8,987	204,133	461,578
Net loss.....	35,512	40,212	24,292	24,091	(*)	(*)	(*)	(*)	(*)	(*)	9,587	14,169
Small business corporations:												
Net profit.....	244,535	1,911,446	208,342	1,686,935	2,518	22,489	3,144	23,067	(*)	(*)	30,384	176,104
Net loss.....	102,741	444,813	95,649	407,663	1,758	4,156	(*)	(*)	(*)	(*)	4,141	27,234
Other sources (net).....	18,746,216	1,721,061	13,928,639	1,134,461	305,999	34,740	572,073	170,184	77,779	4,722	3,861,726	376,953
Statutory adjustments ¹	4,421,019	4,341,932	3,667,483	3,708,864	89,587	74,975	113,430	82,562	5,168	8,457	545,351	467,075

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employment pension deduction.

Table 4.—ALL RETURNS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit ¹		Net loss ¹	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	71,651,909	198,035,957	2,504,809,479	64,075,189	411,646,226	4,994,065	29,554,503	994,237	2,163,364	1,886,730	5,564,763	1,124,545	2,211,320
Taxable returns, total.....	58,672,938	165,212,812	487,445,498	54,222,966	398,856,795	4,101,211	27,964,148	680,753	987,560	1,209,765	4,406,624	766,751	1,194,165
Under \$1,000.....	622,581	622,581	585,928	589,285	542,812	11,165	9,244	(*)	(*)	6,173	3,338	(*)	(*)
\$1,000 under \$2,000.....	5,002,397	5,435,419	7,454,136	4,648,479	6,742,094	110,107	137,162	11,570	11,159	66,820	67,692	13,964	15,171
\$2,000 under \$3,000.....	4,350,531	6,324,729	10,901,426	3,860,950	9,348,383	183,339	327,056	21,544	21,098	85,111	122,616	35,507	31,031
\$3,000 under \$4,000.....	4,904,314	9,330,165	17,170,144	4,412,952	14,930,182	249,317	583,709	38,494	43,573	124,060	230,829	58,049	58,000
\$4,000 under \$5,000.....	4,968,808	11,478,361	22,379,529	4,506,654	19,565,808	312,442	902,171	52,856	53,628	131,718	300,049	71,807	78,356
\$5,000 under \$6,000.....	4,969,466	13,330,455	27,356,790	4,594,018	24,375,574	329,296	1,047,245	57,252	51,156	115,155	310,672	90,359	100,538
\$6,000 under \$7,000.....	5,117,757	15,458,199	33,271,371	4,817,226	30,193,912	345,859	1,164,809	66,614	64,188	114,973	334,975	82,252	81,647
\$7,000 under \$8,000.....	5,058,847	17,037,441	37,879,050	4,813,935	34,904,661	310,585	1,179,339	67,059	65,652	105,829	316,267	82,247	83,145
\$8,000 under \$9,000.....	4,452,228	15,551,183	37,811,750	4,230,975	34,636,020	301,378	1,167,178	62,033	56,493	91,252	319,657	62,238	60,684
\$9,000 under \$10,000.....	3,827,088	13,822,126	26,296,200	3,649,954	33,305,327	276,449	1,193,359	47,511	47,893	71,482	286,767	52,264	65,488
\$10,000 under \$15,000.....	10,363,364	38,004,262	124,171,355	9,833,385	111,903,198	808,118	4,670,069	140,903	146,595	183,976	943,928	125,875	177,441
\$15,000 under \$20,000.....	2,755,946	10,124,931	46,762,413	2,496,214	38,112,639	377,193	3,188,902	48,895	66,165	54,788	433,611	34,477	75,824
\$20,000 under \$50,000.....	1,952,979	7,418,693	54,913,543	1,537,812	31,286,853	445,716	8,643,063	50,219	146,991	50,947	608,089	41,867	163,335
\$50,000 under \$100,000.....	260,010	1,026,940	17,162,485	182,681	6,343,347	68,673	2,955,481	10,092	81,194	6,157	102,069	10,244	85,821
\$100,000 under \$200,000.....	51,120	191,656	6,736,696	36,963	1,886,376	9,662	631,115	3,359	56,650	1,052	21,569	3,009	47,800
\$200,000 under \$500,000.....	12,634	45,396	3,619,477	9,282	599,520	1,627	130,804	1,319	40,700	225	3,473	1,044	29,874
\$500,000 under \$1,000,000.....	2,056	7,422	1,382,919	1,557	118,061	212	20,938	287	14,574	35	950	243	11,503
\$1,000,000 or more.....	812	2,853	1,590,286	644	62,028	73	12,504	148	19,538	12	73	108	8,007
Nontaxable returns, total.....	12,978,971	32,823,147	217,363,983	9,852,223	12,789,431	892,856	1,590,355	313,486	1,175,805	676,966	1,158,140	357,796	1,017,157
No adjusted gross income.....	369,384	1,049,840	1,832,272	114,173	385,293	18,291	63,818	148,057	821,524	(*)	(*)	126,906	621,868
Under \$600.....	4,080,211	4,969,182	1,362,953	3,730,245	1,367,391	101,241	42,485	29,590	46,621	91,960	29,621	43,082	47,600
\$600 under \$1,000.....	2,696,437	3,838,433	2,054,962	2,306,131	1,759,379	111,610	76,710	18,951	28,726	90,792	54,869	28,127	30,483
\$1,000 under \$2,000.....	2,599,292	7,308,975	3,769,885	1,531,607	2,118,701	244,946	270,646	37,968	77,651	187,312	197,886	63,235	87,724
\$2,000 under \$3,000.....	1,554,755	6,017,584	3,829,407	968,309	2,160,913	164,011	279,139	26,132	45,509	114,973	180,021	38,699	61,007
\$3,000 under \$4,000.....	792,930	3,910,601	2,747,350	542,245	1,723,163	109,372	259,353	22,403	44,154	67,224	153,258	23,174	36,997
\$4,000 under \$5,000.....	482,414	2,838,242	2,142,138	349,629	1,432,210	67,624	208,105	11,281	18,851	47,476	144,998	12,036	38,993
\$5,000 or more.....	443,548	2,890,290	3,289,560	309,884	1,842,381	75,761	390,099	19,104	92,769	71,554	385,659	22,537	93,385
Returns under \$5,000.....	32,384,054	63,124,111	272,565,584	27,560,658	62,076,328	1,683,464	3,159,596	419,443	1,212,806	1,009,294	1,497,005	515,782	1,106,329
\$5,000 under \$10,000.....	23,834,696	77,919,121	175,173,487	22,398,302	159,024,331	1,630,054	6,035,416	316,491	563,522	1,882,714	389,732	465,970	979,890
Returns \$10,000 under \$15,000.....	10,385,432	38,123,620	124,433,259	9,845,841	112,012,915	814,269	4,724,952	142,737	162,625	189,312	994,308	126,839	182,638
Returns \$15,000 or more.....	5,047,727	18,689,105	132,637,149	4,270,388	78,532,652	866,278	15,634,539	115,566	457,018	1,190,736	92,192	455,883	455,883

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss				Net gain		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	1,478,959	13,032,056	459,748	1,497,782	6,956,005	14,593,683	1,442,246	911,798	266,406	272,741	55,077	65,356	211,370	375,018
Taxable returns, total.....	1,296,703	12,590,749	369,883	804,594	6,021,354	13,531,997	1,296,178	810,177	206,362	223,005	41,518	55,737	150,299	199,038
Under \$1,000.....	(*)	(*)	-	-	17,664	5,824	(*)	(*)	-	-	-	-	-	-
\$1,000 under \$2,000.....	19,754	23,924	(*)	(*)	143,008	51,389	21,443	9,750	6,178	3,178	-	-	-	-
\$2,000 under \$3,000.....	37,235	61,202	9,142	6,149	182,613	85,819	33,378	24,648	6,178	3,178	3,585	1,407	7,768	10,542
\$3,000 under \$4,000.....	45,026	99,717	9,730	14,188	229,311	159,909	49,574	34,160	6,777	4,650	2,992	867	13,633	11,110
\$4,000 under \$5,000.....	47,054	141,332	14,285	9,811	283,547	188,550	62,999	41,715	11,148	4,164	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	69,396	223,226	18,779	12,892	325,848	210,554	66,907	38,284	16,734	23,209	4,588	(*)	13,930	20,521
\$6,000 under \$7,000.....	70,637	252,221	16,894	12,788	351,340	237,668	72,848	46,029	13,808	8,908	3,226	(*)	10,955	13,853
\$7,000 under \$8,000.....	80,822	328,214	18,713	20,396	365,112	256,650	100,299	61,475	10,207	7,256	(*)	(*)	10,749	16,207
\$8,000 under \$9,000.....	81,155	332,928	18,706	43,391	409,694	323,611	79,946	50,285	14,157	12,959	8,749	6,367	11,946	10,480
\$9,000 under \$10,000.....	67,514	344,316	23,477	18,384	353,902	291,609	88,769	49,083	12,365	7,293	9,185	8,763	6,709	4,793
\$10,000 under \$15,000.....	257,950	1,489,202	76,792	81,786	1,459,976	1,374,474	305,679	175,350	48,709	45,182	(*)	(*)	34,236	26,917
\$15,000 under \$20,000.....	146,559	1,192,255	43,644	57,599	758,638	1,152,546	157,281	95,530	22,980	24,410	5,243	7,397	14,276	19,295
\$20,000 under \$50,000.....	277,898	4,319,915	82,100	201,943	918,998	3,083,277	205,654	143,406	33,780	54,937	5,511	15,911	18,632	37,185
\$50,000 under \$100,000.....	73,929	2,391,290	24,564	136,875	169,562	1,828,396	40,344	31,865	7,116	16,578	1,181	4,626	5,228	16,832
\$100,000 under \$200,000.....	15,564	863,079	7,068	79,761	38,767	1,342,316	6,920	5,843	1,699	5,674	313	2,336	1,460	5,945
\$200,000 under \$500,000.....	3,675	370,456	2,430	58,377	10,745	1,283,072	1,180	1,045	534	3,002	119	2,104	600	4,150
\$500,000 under \$1,000,000.....	554	104,567	539	20,230	1,872	701,373	129	118	100	934	38	352	112	769
\$1,000,000 or more.....	186	51,355	239	28,929	757	954,960	47	43	70	671	14	381	65	439
Nontaxable returns, total.....	182,253	441,306	89,863	693,189	934,653	1,061,685	146,069	101,624	60,043	49,738	13,560	9,620	61,072	175,983
No adjusted gross income.....	14,028	32,898	29,816	379,806	69,531	237,313	23,1,							

Individual Returns/1967 • Returns Filed and Sources of Income

Table 4.—ALL RETURNS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total.....	6,657,088	14,202,149	29,582,287	14,899,452	2,503,296	5,046,015	4,001,281	4,386,528	2,361,939	1,848,239	542,741	744,407	24,229	67,787
Taxable returns, total.....	5,824,149	13,496,780	25,883,224	13,016,259	1,704,450	3,838,231	3,120,056	3,649,789	2,052,925	1,411,829	442,152	673,541	23,449	37,795
Under \$1,000.....	14,196	3,386	125,242	16,815	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	168,706	74,220	1,164,713	257,835	54,958	53,269	88,689	53,039	28,795	12,355	8,544	6,337	-	-
\$2,000 under \$3,000.....	220,424	142,048	1,196,943	508,458	198,301	275,088	142,593	118,677	49,179	18,291	11,536	6,274	-	-
\$3,000 under \$4,000.....	225,449	147,334	1,458,107	660,622	206,393	400,594	191,262	163,816	78,516	39,143	26,230	18,052	(*)	(*)
\$4,000 under \$5,000.....	304,468	229,496	1,687,756	711,257	206,447	425,655	212,726	179,867	105,675	61,501	28,264	24,716	-	-
\$5,000 under \$6,000.....	308,184	286,901	1,775,999	714,056	151,141	337,668	224,065	195,177	138,473	76,389	26,713	18,634	2,787	1,505
\$6,000 under \$7,000.....	328,229	273,234	1,936,053	701,400	148,487	355,409	238,056	184,609	177,296	86,122	34,327	15,747		
\$7,000 under \$8,000.....	341,403	324,247	2,123,511	719,243	105,532	219,308	246,530	177,732	200,605	102,495	30,369	27,377		
\$8,000 under \$9,000.....	345,644	352,058	2,085,505	740,952	101,622	238,526	241,591	174,670	190,742	99,757	18,081	18,077		
\$9,000 under \$10,000.....	305,053	255,032	1,916,479	644,949	74,779	209,468	236,258	173,874	170,386	78,982	26,312	24,066	5,138	4,165
\$10,000 under \$15,000.....	1,253,661	1,303,903	6,273,085	2,479,378	245,394	586,261	683,056	634,398	538,717	321,930	81,888	60,276		
\$15,000 under \$20,000.....	726,999	1,076,611	2,120,755	1,334,404	88,458	262,292	252,015	376,794	174,305	136,150	45,840	58,351		
\$20,000 under \$50,000.....	1,013,770	3,521,078	7,712,752	2,275,253	96,781	344,420	291,257	809,212	162,135	238,211	76,435	171,890		
\$50,000 under \$100,000.....	207,128	2,197,849	24,311,9	738,294	17,059	83,535	54,868	280,631	28,539	83,464	18,358	99,659	2,175	7,975
\$100,000 under \$200,000.....	46,210	1,435,151	48,405	289,646	4,537	31,522	11,207	90,205	6,129	29,042	5,669	57,537	839	7,448
\$200,000 under \$500,000.....	11,873	1,026,084	12,040	139,739	1,304	10,837	2,662	25,346	1,758	17,989	1,864	39,529	310	3,902
\$500,000 under \$1,000,000..	1,966	385,244	1,974	42,607	201	1,806	447	7,262	326	6,803	365	14,269	75	1,992
\$1,000,000 or more.....	786	462,904	786	41,351	81	787	192	2,471	158	2,784	166	12,125	25	912
Nontaxable returns, total....	832,937	705,368	3,699,065	1,883,193	798,844	1,207,786	881,227	736,740	309,015	436,413	100,589	70,867	(*)	(*)
No adjusted gross income....	34,538	53,554	144,237	104,248	5,974	10,613	36,747	42,718	63,325	229,889	10,652	17,817	(*)	(*)
Under \$600.....	71,139	14,408	550,581	67,572	14,905	10,098	61,196	19,907	30,522	22,052	5,574	2,596	-	-
\$600 under \$1,000.....	113,981	27,485	644,917	126,958	40,492	28,868	87,777	42,107	26,230	21,044	10,533	3,741	-	-
\$1,000 under \$2,000.....	236,873	112,208	1,072,614	550,929	283,074	304,573	343,104	237,774	67,973	41,093	25,868	10,595	-	-
\$2,000 under \$3,000.....	177,643	111,315	676,414	482,756	279,488	424,804	182,469	170,337	52,137	43,210	22,426	8,693	(*)	(*)
\$3,000 under \$4,000.....	90,020	81,434	310,749	233,028	111,844	234,354	82,702	87,714	29,372	15,369	15,514	6,965	-	-
\$4,000 under \$5,000.....	47,728	56,998	136,157	124,025	43,866	116,477	36,923	47,495	13,654	14,001	15,514	6,965	-	-
\$5,000 or more.....	61,015	247,966	163,396	193,677	19,201	77,999	50,309	88,688	25,802	49,755	10,022	20,460	(*)	(*)
Returns under \$5,000.....	1,705,167	1,053,885	9,168,428	3,844,502	1,448,716	2,286,178	1,468,769	1,165,459	546,569	518,368	166,333	106,411	4,054	4,623
Returns \$5,000 under \$10,000.....	1,675,969	1,557,407	9,979,744	3,639,231	598,884	1,432,885	1,229,419	963,796	899,032	472,902	144,068	116,676	4,178	1,936
Returns \$10,000 under \$15,000.....	2,060,550	1,323,001	6,284,940	2,496,035	246,486	590,381	687,534	650,036	541,644	330,518	82,740	62,455	3,747	3,734
Returns \$15,000 or more.....	2,015,402	10,267,856	4,149,175	4,919,684	209,210	736,571	615,559	1,607,237	374,694	526,451	149,600	458,865	12,250	57,494

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources (Thousand dollars)	Sick pay exclusion		Moving expense deduction							
	Net profit		Net loss		Net profit		Net loss												
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)						
Grand total.....	514,736	1,071,911	35,512	40,212	244,535	1,911,446	102,741	444,813	1,721,061	669,596	464,027	391,769	143,963						
Taxable returns, total.....	446,446	1,002,816	30,015	27,644	236,315	1,891,134	84,616	284,498	2,044,249	637,818	410,429	376,269	136,367						
Under \$1,000.....	(*)	(*)	-	-	-	-	-	-	14	-	-	-	-						
\$1,000 under \$2,000.....	16,866	14,454	7,148	2,017	10,517	17,330	6,156	10,552	55,336	(*)	(*)	(*)	(*)						
\$2,000 under \$3,000.....	8,152	7,816							73,789	17,370	23,324	10,123	2,341						
\$3,000 under \$4,000.....	12,306	11,736							82,968	29,765	21,057	18,262	6,156						
\$4,000 under \$5,000.....	30,164	37,748							111,485	38,103	30,517	34,729	12,238						
\$5,000 under \$6,000.....	24,230	37,073	4,012	2,620	7,580	17,587	11,719	14,485	133,220	66,073	42,298	42,669	12,804						
\$6,000 under \$7,000.....	20,729	18,553							115,329	66,865	45,715	32,578	8,310						
\$7,000 under \$8,000.....	18,694	29,739							102,208	59,408	39,931	36,814	9,731						
\$8,000 under \$9,000.....	28,585	25,774							133,125	51,789	29,741	36,325	11,759						
\$9,000 under \$10,000.....	16,723	19,275	6,156	2,660	47,475	126,460	23,184	48,261	110,023	46,243	20,620	36,763	12,219						
\$10,000 under \$15,000.....	87,539	117,037							458,259	179,495	94,656	89,503	38,758						
\$15,000 under \$20,000.....	49,069	98,347							198,051	52,847	34,373	23,589	11,908						
\$20,000 under \$50,000.....	94,108	292,081							315,528	22,850	21,096	12,808	8,977						
\$50,000 under \$100,000.....	25,290	135,331	2,058	4,599	21,707	461,736	5,612	34,997	98,428	2,118	2,326	626	802						
\$100,000 under \$200,000.....	7,800	72,748	592	1,721	4,937	238,648	1,624	17,512	39,724	408	533	73	91						
\$200,000 under \$500,000.....	2,579	46,941	217	2,657	944	104,295	633	14,286	12,769	102	168	13	18						
\$500,000 under \$1,000,000.....	456	17,088	39	398	134	29,622	151	5,110	760	7	12	1	1						
\$1,000,000 or more.....	181	19,213	15	149	51	34,277	81	5,939	3,233	9	10	2	3						
Nontaxable returns, total....	68,292	69,095	5,496	12,572	8,221	20,311	18,125	160,319	432,187	31,779	53,598	15,497	7,598						
No adjusted gross income....	3,446	6,050	(*)	(*)	(*)	(*)	4,162	91,580	481,898	(*)	(*)	(*)	(*)						
Under \$600.....	(*)	(*)	-	-	-	-	-	-	410,653	-	-	-	-						
\$600 under \$1,000.....	10,716	3,677	3,836	4,783	7,529	15,329	8,173	36,064	15,475	8,245	16,480	7,856	4,349						
\$1,000 under \$2,000.....	13,206	8,411							76,732	12,905	19,858	-	-						
\$2,000 under \$3,000.....	15,675	17,644							40,521	-	-	-	-						
\$3,000 under \$4,000.....	9,238	8,110							9,807	-	-	-	-						
\$4,000 under \$5,000.....	2,582	2,391	5,790	32,675	5,724	7,813	8,335	7,038	21,105	-	-	2,969							
\$5,000 or more.....	10,454	22,110							5,724	-	-	-	-						
Returns under \$5,000.....	128,300	120,602							9,805	13,020	17,170	29,693	20,084	141,611	45,321	116,744	129,295	78,838	27,717
Returns \$5,000 under \$10,000.....	116,428	140,547							6,794	2,971	38,997	71,499	23,842	66,001	589,046	294,943	181,535	186,147	55,609
Returns \$10,000 under \$15,000.....	89,463	120,050	6,156	2,660	47,777	127,617	19,724	38,730	457,594	179,562	94,676	89,671	38,838						
Returns \$15,000 or more.....	180,545	690,712	12,757	21,561	140,591	1,682,637	39,091	198,471	679,742	78,347	58,521	37,113	21,799						

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Individual Returns/1967 • Returns Filed and Sources of Income

Table 4.—ALL RETURNS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expenses		Self-employed pension deduction		Total deductions (Thousand dollars)	Standard deductions						Itemized deductions	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent		Number of returns	Amount (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Grand total.....	3,400,011	3,650,188	115,020	83,756	81,725,998	41,508,107	22,103,240	23,134,025	9,753,719	18,374,080	12,349,522	29,774,420	59,622,757
Taxable returns, total.....	3,255,619	3,408,626	112,139	83,169	74,047,984	30,550,609	17,567,167	12,833,601	5,339,024	17,717,009	12,228,145	28,122,330	56,480,821
Under \$1,000.....	(*)	(*)	-	-	177,057	616,425	175,737	584,935	173,118	31,491	2,618	6,156	1,321
\$1,000 under \$2,000.....	34,663	25,904	3,385	734	1,571,972	4,713,908	1,421,820	4,598,906	1,404,102	115,002	17,719	288,489	150,152
\$2,000 under \$3,000.....	61,160	48,020			1,732,315	3,574,536	1,199,357	3,393,256	1,153,695	181,280	45,663	775,995	532,958
\$3,000 under \$4,000.....	111,206	112,586			2,573,295	3,652,356	1,487,236	1,631,275	786,391	2,021,080	700,845	1,251,958	1,086,060
\$4,000 under \$5,000.....	158,882	144,190	5,048	533	3,360,058	3,370,051	1,676,350	1,147,388	679,412	2,222,663	996,938	1,598,757	1,683,708
\$5,000 under \$6,000.....	214,411	201,342			4,188,373	2,903,934	1,697,966	718,145	504,093	2,185,789	1,193,873	2,065,532	2,490,407
\$6,000 under \$7,000.....	257,306	223,192			5,110,579	2,652,147	1,770,505	429,523	340,678	2,222,624	1,429,827	2,465,610	3,340,075
\$7,000 under \$8,000.....	322,059	309,478	8,663	5,481	5,951,367	2,281,493	1,723,960	224,012	196,521	2,057,482	1,527,439	2,777,354	4,227,407
\$8,000 under \$9,000.....	319,131	293,391			5,919,893	1,827,869	1,545,773	89,734	84,703	1,738,136	1,461,071	2,624,359	4,374,120
\$9,000 under \$10,000.....	289,176	284,723			5,691,165	1,438,137	1,357,260	15,929	15,930	1,422,207	1,341,330	2,388,952	4,333,905
\$10,000 under \$15,000.....	926,558	915,271	14,951	5,479	18,684,251	2,902,148	2,894,737	498	381	2,901,650	2,894,356	7,461,216	15,789,513
\$15,000 under \$20,000.....	310,357	362,709	9,590	5,208	6,766,667	439,271	438,483	-	-	439,271	438,483	2,316,676	6,328,184
\$20,000 under \$50,000.....	225,146	396,855	41,806	38,786	7,587,351	1,697,767	1,697,767	-	-	1,697,767	1,697,767	1,783,212	7,417,910
\$50,000 under \$100,000.....	19,733	66,662	18,041	21,424	2,399,575	7,654	7,636	-	-	7,654	7,636	252,355	2,391,940
\$100,000 under \$200,000.....	3,270	15,644	2,313	2,936	1,094,228	799	793	-	-	799	793	50,321	1,093,435
\$200,000 under \$500,000.....	802	5,038	216	267	691,739	102	101	-	-	102	101	12,532	691,639
\$500,000 under \$1,000,000.....	122	1,377	16	19	260,725	8	8	-	-	8	8	2,048	260,717
\$1,000,000 or more.....	47	1,296	2	3	287,374	4	4	-	-	4	4	808	287,370
Nontaxable returns, total.....	144,394	241,563	2,881	587	7,678,012	10,957,496	4,536,074	10,300,424	4,414,695	657,072	121,380	1,652,091	3,141,938
No adjusted gross income.....	8,938	38,205	(*)	(*)	-	-	-	-	-	-	-	-	-
Under \$600.....	11,320	20,312	2,870	572	1,272,755	4,051,963	1,242,118	3,873,354	1,235,852	178,609	6,266	28,248	30,637
\$600 under \$1,000.....	11,724	22,958			916,596	2,628,814	861,619	2,540,471	855,033	88,343	6,587	67,623	54,977
\$1,000 under \$2,000.....	19,404	19,556			1,385,672	2,159,260	1,001,594	1,959,986	972,448	199,273	29,146	400,032	384,079
\$2,000 under \$3,000.....	25,654	31,495	2,870	572	1,178,819	1,156,938	678,688	1,073,052	657,805	83,886	20,883	397,817	500,131
\$3,000 under \$4,000.....	26,164	42,109			876,077	488,234	355,847	456,826	345,059	31,409	10,788	304,696	520,229
\$4,000 under \$5,000.....	19,742	25,733			662,227	306,898	257,793	291,144	250,673	15,754	7,120	175,516	404,434
\$5,000 or more.....	21,448	41,195	1,385,866	1,653,389	1,381,415	1,059,591	97,825	59,798	40,590	278,159	1,247,451	-	-
Returns under \$5,000.....	490,446	532,016	6,583	1,143	15,706,843	26,719,384	10,358,159	21,550,594	8,513,587	5,168,790	1,844,572	5,295,286	5,348,684
Returns \$5,000 under \$10,000.....	1,421,278	1,340,532	21,220	8,371	27,818,006	11,262,037	8,226,975	1,582,928	1,239,749	9,679,108	6,987,227	12,572,659	19,431,030
Returns \$10,000 under \$15,000.....	928,104	925,773	15,218	5,581	18,816,846	2,907,551	2,900,139	498	381	2,907,052	2,899,758	7,477,882	15,916,707
Returns \$15,000 or more.....	560,183	851,867	71,999	68,661	19,484,303	619,135	617,967	5	2	619,130	617,965	4,428,593	18,866,336

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits								Income tax after credits (Thousand dollars)	
			Number of returns	Amount (Thousand dollars)		Retirement income credit		Investment		Foreign tax credit		All other tax credits			
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	
Grand total.....	118,821,574	12,291,717	59,360,190	315,108,212	63,655,614	1,756,179	192,795	2,072,466	443,958	155,880	91,601	26,038	7,291	62,919,958	
Taxable returns, total.....	99,127,686	-	58,672,938	314,273,128	63,511,227	1,331,318	155,107	1,817,399	359,921	149,536	69,408	21,319	6,766	62,919,958	
Under \$1,000.....	373,549	-	622,581	35,442	5,017	-	-	(*)	(*)	-	-	-	-	5,014	
\$1,000 under \$2,000.....	3,261,251	-	5,002,397	2,620,713	374,220	8,932	168	14,534	327	-	-	-	-	373,647	
\$2,000 under \$3,000.....	3,794,838	-	4,350,531	5,373,744	803,384	159,456	8,921	37,086	1,851	8,354	368	-	-	792,549	
\$3,000 under \$4,000.....	5,598,099	-	4,904,314	9,000,392	1,407,183	180,518	17,521	79,236	5,747	-	-	-	-	1,383,731	
\$4,000 under \$5,000.....	6,887,016	-	4,968,808	12,134,617	1,941,288	196,191	18,982	96,222	7,724	-	-	-	-	1,914,323	
\$5,000 under \$6,000.....	7,998,273	-	4,969,466	15,170,125	2,460,538	152,043	18,698	113,854	12,174	-	-	-	-	2,429,517	
\$6,000 under \$7,000.....	9,274,919	-	5,117,757	18,885,878	3,099,623	111,642	17,167	116,436	14,883	6,172	868	-	-	3,066,417	
\$7,000 under \$8,000.....	10,222,464	-	5,058,847	21,705,215	3,591,994	84,797	12,117	121,925	15,827	4,490	1,092	-	-	3,562,928	
\$8,000 under \$9,000.....	9,330,710	-	4,452,228	22,561,172	3,796,345	81,382	10,781	126,665	17,803	8,401	2,438	-	-	3,766,271	
\$9,000 under \$10,000.....	8,293,275	-	3,827,088	22,311,758	3,802,511	54,028	8,568	114,407	17,715	-	-	-	-	3,774,797	
\$10,000 under \$15,000.....	22,802,557	-	10,363,364	82,684,309	14,721,602	142,387	20,113	359,572	69,960	23,207	3,873	3,004	397	14,627,244	
\$15,000 under \$20,000.....	6,074,959	-	2,755,946	33,921,078	6,614,435	59,574	8,358	181,520	39,761	16,177	4,231	2,299	539	6,561,539	
\$20,000 under \$50,000.....	4,451,216	-	1,952,979	42,874,949	10,400,756	79,531	10,825	342,520	91,058	47,972	16,547	2,829	773	10,281,599	
\$50,000 under \$100,000.....	616,164	-	260,010	14,146,777	5,105,684	15,051	2,086	87,074	35,524	21,285	13,305	1,021	254	5,054,522	
\$100,000 under \$200,000.....	114,993	-	51,120	5,527,503	2,535,853	4,232	579	19,310	15,939	9,068	9,931	312	221	2,509,081	
\$200,000 under \$500,000.....	27,238	-	12,634	2,900,511	1,521,104	1,276	184	5,031	8,310	3,413	7,524	108	207	1,504,850	
\$500,000 under \$1,000,000.....	4,453	-	2,056	1,117,746	610,476	198	27	926	2,468	693	3,159	15	172	604,643	
\$1,000,000 or more.....	1,712	-	812	1,301,199	719,214	80	12	393	2,847	304	6,072	7	2,995	707,286	
Nontaxable returns, total.....	19,693,888	12,291,717	687,253	835,085	144,388	424,862	37,689	255,065	84,039	6,344	22,193	4,718	526	-	
No adjusted gross income.....	629,904	369,384	-	-	-	-	-	-	-	-	-	-	-	-	
Under \$600.....	2,981,509	4,080,211	-	-	-	-	-	-	-	-	-	-	-	-	
\$600 under \$1,000.....	2,303,060	2,691,667	4,771	216	29	(*)	(*)	(*)	(*)	-	-	-	-	-	
\$1,000 under \$2,000.....	4,385,385	2,439,545	119,747	27,791	3,906	97,029	2,814	20,934	1,056	-	-	-	-	-	
\$2,000 under \$3,000.....	3,610,551	1,388,894	165,860	104,867	15,087	135,627	11,858	30,110	3,106	-	-	-	-	-	
\$3,000 under \$4,000.....	2,346,360	643,278	149,652	95,172	13,982	110,161	8,995	38,500	4,625	6,344	22,193	4,718	526	-	
\$4,000 under \$5,000.....	1,702,945	387,533	94,881	108,129	15,636	50,221	7,884	44,147	7,642	-	-	-	-	-	
\$5,000 or more.....	1,														

Individual Returns/1967 • Returns Filed and Sources of Income

Table 4.—ALL RETURNS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments									
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies		Nonspecified refundable taxes withheld ⁵	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total.....	272,216	51,966	6,373,195	1,553,054	61,961,170	52,835,964	4,093,999	297,964	1,528,902	104,745	25,410	15,890	16,613	7,763
Taxable returns, total.....	207,664	37,285	5,004,738	1,368,704	53,087,778	52,039,116	4,060,595	295,118	995,908	62,225	21,583	15,032	13,412	7,591
Under \$1,000.....			14,363	818	557,219	56,417	(*)	(*)	(*)	(*)	-	-	-	-
\$1,000 under \$2,000.....	4,981	595	168,799	14,528	4,473,830	700,182			26,952	1,122	-	-	-	-
\$2,000 under \$3,000.....			260,792	32,622	3,704,476	999,627	10,869	1,143	49,659	2,451				
\$3,000 under \$4,000.....	5,186	560	355,474	58,898	4,266,948	1,616,522			81,177	4,511				
\$4,000 under \$5,000.....	7,846	554	440,274	88,381	4,394,312	2,173,169	12,931	819	96,526	5,523	4,372	431	4,090	387
\$5,000 under \$6,000.....	8,578	722	430,387	101,650	4,504,821	2,753,214	21,687	899	97,983	5,826				
\$6,000 under \$7,000.....	10,440	1,136	438,107	113,065	4,750,449	3,463,475	214,816	4,424	98,189	5,579				
\$7,000 under \$8,000.....	11,082	1,956	385,790	105,415	4,765,044	4,062,686	586,320	17,045	94,509	5,824				
\$8,000 under \$9,000.....	14,157	1,942	339,503	97,105	4,194,483	4,177,748	571,797	27,331	77,159	4,771				
\$9,000 under \$10,000.....	13,620	2,287	302,243	89,809	3,618,439	4,096,021	506,653	30,440	64,660	4,320	5,168	3,027	6,195	1,368
\$10,000 under \$15,000.....	47,597	6,316	866,032	281,251	9,747,602	14,781,879	1,542,201	119,627	176,215	11,243				
\$15,000 under \$20,000.....	23,647	4,002	363,666	133,351	2,451,595	5,604,051	347,169	39,305	57,509	4,135	2,839	1,228	1,014	692
\$20,000 under \$50,000.....	43,525	10,629	527,347	207,609	1,454,596	5,403,220	197,615	36,507	59,017	4,859	5,469	2,363	1,585	2,222
\$50,000 under \$100,000.....	11,879	3,728	93,674	37,304	162,529	1,460,245	37,058	12,416	10,868	1,223	2,329	2,843	321	1,030
\$100,000 under \$200,000.....	3,453	1,531	14,752	5,596	31,990	492,501	8,806	3,950	2,985	448	964	2,304	151	1,378
\$200,000 under \$500,000.....	1,284	825	2,977	1,107	7,652	153,551	2,083	989	971	215	342	1,969	42	219
\$500,000 under \$1,000,000.....	263	269	423	146	1,277	27,930	337	148	219	67	77	521	10	213
\$1,000,000 or more.....	126	233	135	52	516	16,678	152	65	113	68	23	346	4	82
Nontaxable returns, total.....	64,851	14,681	1,368,457	184,352	8,873,394	796,850	33,406	2,847	532,993	42,523	3,826	862	3,198	174
No adjusted gross income.....	10,551	3,724	43,076	5,649	88,737	39,782	3,940	537	68,395	6,900	(*)	(*)	(*)	(*)
Under \$600.....			83,033	4,487	3,673,442	134,128			48,850	2,464				
\$600 under \$1,000.....	6,372	1,218	165,614	9,117	2,143,971	161,953	4,591	345	46,855	2,416				
\$1,000 under \$2,000.....	7,580	1,600	381,306	31,690	1,211,320	118,523			115,476	7,975				
\$2,000 under \$3,000.....	5,585	1,056	261,076	32,043	775,540	109,242	7,288	727	76,190	5,578	3,749	826	2,798	139
\$3,000 under \$4,000.....	7,779	1,055	169,138	28,627	428,315	76,225			58,243	4,686				
\$4,000 under \$5,000.....	5,785	817	114,113	25,004	290,199	51,041	17,587	1,238	43,747	4,024				
\$5,000 or more.....	21,199	5,211	150,601	47,735	261,960	105,956			75,237	8,480				
Returns under \$5,000.....	61,667	11,178	2,457,557	331,864	26,008,217	6,236,810	42,289	3,697	713,268	47,688	6,341	1,091	4,989	441
Returns \$5,000 under \$10,000.....	75,633	11,572	2,030,215	548,381	22,082,117	18,633,487	1,914,191	80,838	500,124	33,327	2,981	945	3,914	711
Returns \$10,000 under \$15,000.....	50,062	7,120	877,989	285,873	9,757,061	14,793,410	1,543,764	119,874	181,751	12,156	3,977	2,108	4,571	766
Returns \$15,000 or more.....	85,134	22,096	1,007,434	386,936	4,113,775	13,172,257	593,755	93,555	133,759	11,504	12,111	11,746	3,139	5,845

Adjusted gross income classes	Taxpayments--Continued		Tax due at time of filing		Overpayments							
	Payments on 1967 declaration				Total		Cash requested		Bonds only requested		Credit on 1968 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Grand total.....	5,672,932	12,988,909	17,503,592	8,439,966	51,167,803	10,165,890	49,405,477	9,080,138	140,937	23,921	1,923,049	1,061,836
Taxable returns, total.....	5,312,055	12,811,778	16,429,222	8,315,803	42,001,144	9,220,348	40,433,124	8,230,218	115,632	21,027	1,706,398	969,109
Under \$1,000.....	(*)	(*)	66,753	1,193	555,828	52,036	553,232	51,919	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	66,326	11,872	877,716	45,420	4,089,393	370,473	4,052,832	365,578	13,177	1,148	25,379	3,746
\$2,000 under \$3,000.....	141,027	36,129	1,062,483	106,182	3,253,182	319,316	3,190,377	309,470	9,967	907	61,786	8,940
\$3,000 under \$4,000.....	230,243	76,272	1,387,100	159,620	3,470,783	414,744	3,382,842	397,645	7,184	935	95,673	16,163
\$4,000 under \$5,000.....	216,530	130,257	1,432,935	209,030	3,510,967	515,697	3,404,910	490,014	9,286	963	113,173	24,722
\$5,000 under \$6,000.....	345,795	166,756	1,248,514	220,193	3,695,470	615,044	3,582,094	590,762	7,073	1,066	127,198	23,216
\$6,000 under \$7,000.....	308,436	186,204	1,293,000	252,121	3,801,639	731,199	3,711,242	709,403	10,146	1,470	93,406	20,326
\$7,000 under \$8,000.....	311,959	212,991	1,183,394	246,869	3,862,273	875,174	3,769,396	845,423	9,360	1,868	100,838	27,884
\$8,000 under \$9,000.....	320,392	236,340	1,122,954	254,897	3,320,741	835,788	3,218,867	800,437	7,755	872	110,041	34,479
\$9,000 under \$10,000.....	277,555	225,094	979,176	236,359	2,840,730	726,860	2,750,900	699,954	5,158	782	93,931	26,124
\$10,000 under \$15,000.....	1,056,117	1,103,438	3,146,440	1,007,632	7,199,236	2,112,186	6,901,198	1,979,679	21,687	5,701	332,010	126,805
\$15,000 under \$20,000.....	619,814	970,632	1,202,565	694,453	1,549,080	615,714	1,380,739	516,198	8,685	2,712	191,705	96,804
\$20,000 under \$50,000.....	1,041,013	3,828,699	1,178,475	1,908,961	773,026	686,901	512,728	378,537	4,077	2,424	297,876	305,938
\$50,000 under \$100,000.....	215,841	2,648,918	195,375	1,177,005	64,542	207,816	18,904	63,459	75	85	50,392	144,277
\$100,000 under \$200,000.....	46,223	1,428,609	39,933	667,976	11,167	80,587	2,347	20,111	4	17	9,633	60,462
\$200,000 under \$500,000.....	11,861	884,594	10,008	505,349	2,621	40,028	438	8,633	-	-	2,349	31,395
\$500,000 under \$1,000,000.....	1,956	326,860	1,697	259,809	358	10,481	60	2,079	-	-	311	8,402
\$1,000,000 or more.....	778	337,905	704	362,734	108	10,304	18	917	-	-	99	9,386
Nontaxable returns, total.....	360,879	177,131	1,074,370	124,166	9,166,660	945,545	8,972,354	849,920	25,305	2,893	216,648	92,729
No adjusted gross income.....	47,572	39,688	30,830	5,046	165,271	82,643	141,700	59,752	(*)	(*)	28,667	22,777
Under \$600.....	23,372	7,228	74,849	3,477	3,725,348	143,038	3,703,627	138,270	9,974	450	13,542	4,317
\$600 under \$1,000.....	20,447	4,837	146,790	7,735	2,174,537	167,115	2,157,397	163,662			12,550	2,979
\$1,000 under \$2,000.....	69,601	19,656	311,190	23,129	1,276,636	136,251	1,244,053	125,249	9,641	884	39,945	10,840
\$2,000 under \$3,000.....	67,110	22,568	195,780	21,472	809,349	126,098	778,716	116,401			38,857	9,450
\$3,000 under \$4,000.....	42,982	17,515	122,996	17,857	439,313	87,079	415,824	78,803			27,168	7,797
\$4,000 under \$5,000.....	31,872	12,550	84,590	15,948	298,035	57,875	281,493	50,950	5,484	1,445	18,336	6,362
\$5,000 or more.....	57,923	53,089	107,345	29,502	278,171	145,446	249,544	116,833			37,583	28,207
Returns under \$5,000.....	1,057,270	378,780	5,794,011	616,107	23,768,641	2,472,363	23,307,003	2,347,713	65,925	6,519	475,675	118,132
Returns \$5,000 under \$10,000.....	1,611,091	1,055,700	5,924,019	1,236,348	17,780,732	3,881,574	17,268,602	3,728,671	40,483	6,415	555,636	146,487
Returns \$10,000 under \$15,000.....	1,061,982	1,111,557	3,154,063	1,010,163	7,210,567	2,130,076	6,909,938	1,993,838	21,687	5,701	336,039	130,537
Returns \$15,000 or more.....	1,942,589	10,442,872	2,631,499	5,577,348	2,407,863	1,681,877	1,919,974	1,009,916	12,842	5,286	555,699	666,680

See text for "Explanation of Classifications and Terms" and "Sources of the Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹These data are based on information reported by taxpayers with Farm income or loss as shown on page 2 of Form 1040. They will not necessarily agree with similar data based on Schedule F in Statistics of Income—1967, Business Tax Returns.²Adjusted gross income less deficit.³Deficit.⁴Negative "Other sources"⁵Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

NOTE: Detail may not add to total because of rounding.

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	40,942,554	155,188,793	1,396,230,261	36,664,372	322,910,114	4,186,925	26,904,294	815,458	1,825,281	1,550,486	5,018,622	980,094	1,986,544
Taxable returns, total.....	36,239,659	134,770,361	385,449,607	33,678,282	315,034,527	3,511,589	25,511,969	581,319	857,779	1,018,027	3,980,378	692,830	1,094,137
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	137,218	274,237	247,162	108,033	189,217	15,564	21,249	(*)	(*)	15,559	18,222	4,588	7,134
\$2,000 under \$3,000.....	741,810	1,756,558	1,916,562	626,082	1,518,446	91,351	165,284	13,166	13,658	53,395	79,715	26,730	25,678
\$3,000 under \$4,000.....	1,569,029	4,626,218	5,551,739	1,339,941	4,507,723	175,320	405,220	26,132	31,449	99,130	182,854	46,878	51,043
\$4,000 under \$5,000.....	2,243,412	7,420,024	10,151,428	1,984,976	8,518,386	244,159	687,115	39,098	44,676	110,905	248,608	62,631	70,145
\$5,000 under \$6,000.....	2,827,836	10,099,411	15,613,809	2,608,980	13,802,925	278,171	870,386	45,481	43,011	103,519	278,047	82,186	94,125
\$6,000 under \$7,000.....	3,456,028	12,866,881	22,509,409	3,246,139	20,399,391	304,766	1,008,029	57,644	54,258	102,932	298,637	74,406	75,077
\$7,000 under \$8,000.....	3,959,954	15,358,422	29,675,445	3,789,943	27,512,298	282,991	1,054,956	61,274	57,769	98,249	291,426	76,994	79,429
\$8,000 under \$9,000.....	3,687,140	14,323,839	31,329,410	3,527,858	29,006,862	278,174	1,063,264	56,048	48,725	86,197	304,360	60,043	77,519
\$9,000 under \$10,000.....	3,347,038	13,080,335	31,750,290	3,212,175	29,373,093	258,702	1,091,033	44,684	45,425	68,290	276,042	51,067	62,610
\$10,000 under \$15,000.....	9,591,032	36,769,454	115,119,042	9,180,082	105,106,137	765,242	4,359,246	130,501	135,096	173,089	893,345	121,799	164,814
\$15,000 under \$20,000.....	2,582,833	9,830,676	43,812,644	2,377,764	36,551,777	318,298	2,992,394	45,378	60,505	51,721	410,189	32,806	71,199
\$20,000 under \$50,000.....	1,800,282	7,149,143	50,595,170	1,458,539	29,970,620	422,382	8,203,743	45,936	134,313	48,023	578,043	39,164	149,447
\$50,000 under \$100,000.....	237,349	983,024	15,653,452	172,561	6,054,372	65,647	2,839,344	9,154	70,220	5,819	97,335	9,575	79,270
\$100,000 under \$200,000.....	45,433	180,761	5,977,342	34,638	1,798,359	9,098	600,446	3,071	51,069	965	19,971	2,736	42,855
\$200,000 under \$500,000.....	10,841	41,956	3,103,475	8,566	562,027	1,474	120,036	1,175	34,871	195	2,703	925	26,576
\$500,000 under \$1,000,000.....	1,753	6,827	1,175,801	1,428	110,670	188	19,000	257	13,259	29	820	210	9,934
\$1,000,000 or more.....	671	2,595	1,267,427	577	52,224	62	11,224	126	16,094	10	61	92	7,282
Nontaxable returns, total.....	4,702,895	20,418,432	10,780,654	2,986,092	7,875,589	675,339	1,392,327	234,138	967,501	532,460	1,038,245	287,263	892,407
No adjusted gross income.....	228,750	830,224	1,434,583	80,630	299,287	13,450	57,657	98,014	649,830	4,426	11,025	93,229	540,086
Under \$600.....	244,334	827,258	85,524	111,702	137,821	40,805	18,332	17,953	36,984	45,681	15,618	27,124	31,637
\$600 under \$1,000.....	320,984	1,057,706	260,919	199,936	204,516	53,168	37,010	12,767	22,963	50,298	31,188	21,743	26,965
\$1,000 under \$2,000.....	1,285,723	4,376,709	1,929,387	818,130	1,179,575	182,519	207,766	30,388	68,132	149,411	159,787	53,261	78,213
\$2,000 under \$3,000.....	1,108,227	4,573,332	2,741,745	702,657	1,554,458	145,797	252,090	23,738	41,544	103,210	159,297	36,305	56,320
\$3,000 under \$4,000.....	670,767	3,398,058	2,330,464	461,801	1,459,675	103,188	241,245	21,804	43,650	63,434	143,909	22,342	34,261
\$4,000 under \$5,000.....	439,848	2,639,901	1,953,083	318,987	1,303,446	64,626	200,725	11,082	18,731	46,279	140,285	11,637	38,561
\$5,000 or more.....	404,262	2,715,244	2,914,115	292,249	1,736,811	71,786	377,502	18,392	85,667	69,721	377,136	21,622	86,364
Returns under \$5,000.....	8,990,102	31,780,225	125,733,430	6,752,874	20,872,548	1,129,946	2,293,692	296,336	974,999	741,728	1,190,508	406,468	960,042
Returns \$5,000 under \$10,000.....	17,653,302	68,284,831	133,226,547	16,660,679	121,609,069	1,465,976	5,364,565	280,730	293,828	522,222	1,754,956	364,245	480,825
Returns \$10,000 under \$15,000.....	9,610,773	36,884,040	115,352,286	9,192,031	105,213,248	771,104	4,412,166	132,202	150,514	178,425	943,724	122,734	169,833
Returns \$15,000 or more.....	4,688,377	18,239,697	121,917,998	4,058,788	75,215,249	819,899	14,833,871	106,190	405,940	108,111	1,129,434	86,647	415,844

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss		Net gain		Net gain		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	1,185,413	11,800,008	375,381	1,326,361	5,107,677	11,736,622	1,072,929	663,313	235,221	238,725	48,132	58,646	187,752	309,536
Taxable returns, total.....	1,065,815	11,431,006	306,029	714,068	4,484,326	10,885,684	985,002	603,960	182,676	194,258	37,172	50,500	135,082	180,910
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	7,465	5,641	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	12,351	17,916	3,978	4,342	47,492	24,675	9,148	6,376	7,580	6,524	3,192	3,696	3,192	3,696
\$3,000 under \$4,000.....	21,399	52,449	5,164	7,211	88,922	54,969	26,740	19,069	7,580	6,524	2,394	3,168	2,394	3,168
\$4,000 under \$5,000.....	29,522	92,997	7,431	6,632	157,583	101,938	29,534	18,349	8,167	2,953	7,593	6,519	7,593	6,519
\$5,000 under \$6,000.....	45,066	158,995	12,629	7,241	180,452	113,326	36,795	21,167	13,753	10,265	2,394	1,878	13,331	20,340
\$6,000 under \$7,000.....	53,626	198,339	12,129	11,037	222,089	164,964	53,668	33,886	11,752	8,296	1,995	1,261	10,356	13,711
\$7,000 under \$8,000.....	65,744	262,930	18,080	19,476	254,691	181,893	69,442	42,873	9,775	7,132	1,989	368	9,558	15,023
\$8,000 under \$9,000.....	66,969	282,566	14,899	41,749	295,794	210,013	63,654	38,438	13,360	11,552	6,760	7,999	11,747	10,435
\$9,000 under \$10,000.....	59,323	310,968	17,093	10,383	274,687	208,546	69,237	38,639	11,764	6,950	1,995	1,098	6,510	4,658
\$10,000 under \$15,000.....	232,443	1,350,083	67,087	70,396	1,238,603	1,027,888	260,513	144,010	44,046	41,832	6,696	6,484	32,016	24,494
\$15,000 under \$20,000.....	133,351	1,089,113	39,390	52,768	679,517	901,034	139,375	81,753	21,608	23,188	4,770	6,209	13,468	17,538
\$20,000 under \$50,000.....	256,212	4,033,907	75,558	185,777	836,105	2,578,123	182,492	124,539	31,655	50,510	5,242	15,087	17,558	34,609
\$50,000 under \$100,000.....	69,860	2,278,300	22,816	125,068	154,671	1,571,175	36,463	28,554	6,794	15,381	1,104	4,275	4,887	15,561
\$100,000 under \$200,000.....	14,880	817,596	6,482	72,688	34,661	1,160,572	6,061	5,086	1,581	5,296	296	2,194	1,372	5,509
\$200,000 under \$500,000.....	3,389	346,986	2,196	53,233	9,339	1,114,916	951	844	487	2,795	97	1,955	545	3,760
\$500,000 under \$1,000,000.....	486	93,342	489	18,803	1,614	614,256	105	96	91	893	33	330	101	665
\$1,000,000 or more.....	158	42,400	209	26,822	641	851,755	26	23	64	604	11	122	55	347
Nontaxable returns, total.....	119,599	369,004	69,352	612,293	623,351	850,940	87,927	59,350	52,544	44,466	10,959	8,145	52,670	128,628
No adjusted gross income.....	10,129	28,863	22,462	323,695	52,434	208,361	13,078	10,538	8,751	11,638	(*)	(*)	12,383	71,022
Under \$600.....	4,250	6,036	4,771	76,456	30,510	42,295	3,790	1,536	3,186	1,256	5,176	13,693,		

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rent				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total.....	4,190,644	9,049,637	19,699,568	9,895,480	1,536,777	3,386,548	2,870,776	3,120,139	1,880,326	1,487,681	410,271	546,441	19,526	62,760
Taxable returns.....	3,801,050	8,708,732	17,907,897	8,774,594	1,029,477	2,535,220	2,378,039	2,667,929	1,689,481	1,188,132	342,175	493,759	18,755	32,902
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	31,730	11,526	209,869	82,439	43,062	60,337	36,623	25,947	19,199	7,485	5,175	1,679	-	-
\$2,000 under \$3,000.....	59,977	24,548	483,250	237,338	93,302	182,253	92,281	78,689	37,794	23,030	10,749	3,134	(*)	(*)
\$3,000 under \$4,000.....	114,386	66,960	733,040	348,026	114,122	241,812	131,134	94,561	66,196	39,354	18,102	12,142	-	-
\$4,000 under \$5,000.....	114,204	78,149	907,896	344,425	89,241	186,907	153,131	107,611	91,831	47,472	19,100	15,016	2,194	506
\$5,000 under \$6,000.....	151,640	99,956	1,193,563	373,153	96,890	247,550	170,655	124,028	140,704	65,277	26,048	11,645		
\$6,000 under \$7,000.....	184,496	103,337	1,562,351	472,479	82,680	162,690	204,857	133,949	173,183	90,829	23,865	13,195		
\$7,000 under \$8,000.....	205,317	159,469	1,640,880	459,780	67,691	163,601	197,618	118,483	163,874	83,478	16,024	16,003		
\$8,000 under \$9,000.....	194,553	104,840	1,609,191	464,528	58,279	165,580	212,980	138,592	141,542	64,276	24,055	16,768		
\$9,000 under \$10,000.....	975,705	721,646	5,705,362	1,915,192	205,718	491,236	614,878	502,813	504,639	298,689	68,461	49,073	3,058	3,473
\$10,000 under \$15,000.....	625,218	680,508	1,974,905	1,081,633	72,608	217,554	226,307	297,742	163,944	122,799	39,873	49,059	3,279	1,777
\$15,000 under \$20,000.....	901,115	2,490,449	1,579,126	1,906,746	81,711	301,494	263,571	679,172	151,150	219,268	66,628	135,784	4,893	6,121
\$20,000 under \$50,000.....	187,124	1,677,124	222,638	639,992	14,400	72,054	50,258	248,282	26,492	74,448	16,103	77,060	2,003	6,975
\$50,000 under \$100,000.....	40,970	1,113,013	43,276	248,021	3,869	27,739	10,082	80,468	5,573	26,380	4,951	42,808	770	6,937
\$100,000 under \$200,000.....	10,197	790,970	10,433	120,050	1,097	9,362	2,302	21,928	1,552	16,362	1,587	31,047	284	3,401
\$200,000 under \$500,000.....	1,669	302,321	1,698	55,941	172	1,433	368	5,178	280	5,874	314	9,665	67	1,857
\$500,000 under \$1,000,000.....	650	283,741	659	34,461	69	678	154	1,789	132	2,080	143	8,368	24	911
\$1,000,000 or more.....														
Nontaxable returns, total....	389,590	340,910	1,791,674	1,120,886	507,302	851,326	492,735	452,212	190,845	299,549	68,096	52,683	771	29,857
No adjusted gross income....	22,870	45,025	94,918	77,386	3,253	6,310	26,300	34,087	31,103	157,024	7,592	15,383	(*)	(*)
Under \$600.....	9,270	3,479	82,454	21,405	8,749	6,593	18,290	6,228	9,473	5,049	2,394	1,435	-	-
\$600 under \$1,000.....	21,290	4,625	101,720	31,543	8,749	7,403	31,105	13,418	10,738	8,257	3,386	1,481	-	-
\$1,000 under \$2,000.....	74,445	31,964	482,808	218,662	126,434	140,013	139,376	97,068	37,890	31,109	13,154	6,843	-	-
\$2,000 under \$3,000.....	109,758	48,049	494,837	326,323	207,077	299,825	134,231	119,482	40,823	30,897	17,860	6,974	(*)	(*)
\$3,000 under \$4,000.....	66,695	48,026	267,532	192,523	95,466	205,655	69,404	74,003	25,964	14,338	10,339	2,197	-	-
\$4,000 under \$5,000.....	39,982	41,601	124,238	111,456	39,899	109,402	34,341	41,180	12,855	13,369	3,984	1,375	-	-
\$5,000 or more.....	45,280	118,141	143,167	141,588	17,675	76,125	39,688	66,746	21,999	39,506	9,387	16,995	(*)	(*)
Returns under \$5,000.....	552,502	325,976	3,104,424	1,657,492	744,678	1,262,543	723,925	593,360	293,431	330,944	93,733	53,955	2,855	3,878
Returns \$5,000 under \$10,000.....	886,552	574,773	7,040,247	2,205,237	411,853	998,605	972,812	662,004	729,781	373,176	117,083	83,775	2,194	506
Returns \$10,000 under \$15,000.....	980,435	728,265	5,715,158	1,925,801	206,115	494,274	618,537	517,510	506,772	305,917	69,129	49,960	3,058	3,473
Returns \$15,000 or more.....	1,771,155	7,420,623	3,839,739	4,106,950	174,131	631,126	555,502	1,347,265	350,342	477,644	130,326	358,751	11,419	54,903

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources	Sick pay exclusion		Moving expense deduction	
	Net income		Net loss		Net profit		Net loss						
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total.....	291,039	548,930	24,504	24,508	208,490	1,689,785	95,706	409,163	1,139,183	511,627	361,927	334,233	125,662
Taxable returns, total.....	265,012	519,007	21,233	19,664	203,411	1,673,073	78,971	262,842	1,426,890	486,000	318,552	320,028	118,846
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	3,316	(*)	(*)	-	-
\$2,000 under \$3,000.....	(*)	(*)	-	-	-	-	-	-	18,702	6,350	9,117	(*)	(*)
\$3,000 under \$4,000.....	9,137	4,804			5,562	6,725	(*)	(*)	25,064	8,738	7,304	12,312	4,665
\$4,000 under \$5,000.....													
\$5,000 under \$6,000.....	9,940	7,769	3,978	2,244	10,128	13,051	8,738	20,732	45,416	14,295	15,616	21,836	5,570
\$6,000 under \$7,000.....	9,946	8,452							70,518	40,874	29,782	34,534	10,471
\$7,000 under \$8,000.....	11,153	10,212							64,199	41,672	35,559	29,493	7,744
\$8,000 under \$9,000.....	11,153	10,212							78,321	46,448	30,547	32,847	8,420
\$9,000 under \$10,000.....	15,093	11,866							102,134	41,871	25,108	35,134	11,526
\$10,000 under \$15,000.....	10,738	9,917	6,955	3,134	10,727	22,088	9,536	21,444	89,538	42,076	18,809	30,762	10,677
\$15,000 under \$20,000.....	61,353	46,978			41,796	100,557	18,350	36,398	379,683	167,203	88,361	83,021	37,335
\$20,000 under \$50,000.....	35,939	53,808	2,976	2,223	30,255	115,096	10,041	21,196	164,955	50,921	33,388	22,339	11,503
\$50,000 under \$100,000.....	71,434	167,529	4,872	4,296	72,885	604,021	18,351	79,558	260,355	21,823	19,965	12,295	8,661
\$100,000 under \$200,000.....	20,728	89,851	1,722	3,713	20,434	429,081	5,332	32,605	81,844	2,048	2,208	606	782
\$200,000 under \$500,000.....	6,414	51,538	511	1,272	4,627	221,478	1,502	15,768	33,254	379	494	68	87
\$500,000 under \$1,000,000.....	2,114	31,088	176	2,323	874	96,949	567	12,630	9,672	96	153	12	17
\$1,000,000 or more.....	367	10,877	31	379	123	26,371	135	4,166	855	7	12	1	1
	146	13,871	12	80	44	25,279	64	3,701	-936	8	9	2	3
Nontaxable returns, total....	26,026	29,923	3,269	4,845	5,076	16,712	16,735	146,320	328,707	25,628	43,376	14,205	6,817
No adjusted gross income....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,382,673	(*)	(*)	(*)	(*)
Under \$600.....	-	-	-	-	-	-	-	-	35,121	-	-	-	-
\$600 under \$1,000.....	3,088	952	-	-	-	-	-	-	3,501	10,826	20,828	6,665	3,617
\$1,000 under \$2,000.....	9,524	8,358	2,636	2,705	4,412	12,147	4,799	20,139	31,788	-	-	-	-
\$2,000 under \$3,000.....	6,560	7,166							30,579	-	-	-	-
\$3,000 under \$4,000.....									8,927	-	-	-	-
\$4,000 under \$5,000.....									21,121	-	-	-	-
\$5,000 or more.....	4,105	9,177							4,171	4,638	3,255	-	-
Returns under \$5,000.....	31,568	25,997	3,620	3,989	5,834	11,210	17,169	127,546	319,380	51,563	74,278	52,054	17,618
Returns \$5,000 under \$10,000.....	60,091	50,681	4,776	2,736	30,990	52,909	23,244	64,258	399,282	217,506	143,035	163,768	49,625
Returns \$10,000 under \$15,000.....	61,687	47,622	5,759	2,527	41,996	101,660	18,814	36,832	377,838	167,270	88,381	83,088	37,365
Returns \$15,000 or more.....	137,693	424,630	10,349	15,256	129,670	1,524,006	36,479	180,527	561,443	75,288	56,233	35,323	21,054

Footnotes at end of table. See text for "Explanation of Classification and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expenses		Self-employed pension deduction		Total deductions (Thousand dollars)	Standard deductions						Itemized deductions	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent		Number of returns	Amount (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Grand total.....	2,860,612	3,156,131	99,737	73,602	63,459,414	16,869,952	12,354,948	7,535,509	4,658,358	9,334,442	7,696,591	23,843,851	51,104,466
Taxable returns, total.....	2,750,362	2,972,480	98,119	73,240	59,243,879	13,422,297	10,184,491	4,165,849	2,531,307	9,256,447	7,653,184	22,817,362	49,059,390
Under \$1,000.....	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	55,511	127,666	50,992	127,467	50,965	(*)	(*)	9,552	4,520
\$2,000 under \$3,000.....	19,670	21,343	-	-	377,833	573,570	251,414	573,171	251,321	4,571	1,589	168,240	126,419
\$3,000 under \$4,000.....	55,827	61,056	(*)	(*)	997,776	1,080,198	543,104	1,076,026	541,608	-	-	488,830	454,671
\$4,000 under \$5,000.....	96,172	101,786	4,782	451	1,730,426	1,371,421	765,932	964,974	582,688	406,446	183,244	871,991	964,434
\$5,000 under \$6,000.....	158,338	154,130	-	-	2,617,943	1,489,629	923,448	674,017	473,524	815,612	449,924	1,338,206	1,694,494
\$6,000 under \$7,000.....	202,474	192,029	4,982	1,281	3,677,035	1,596,883	1,100,284	421,190	334,647	1,175,694	765,638	1,859,145	2,576,751
\$7,000 under \$8,000.....	268,347	264,253	3,391	776	4,864,684	1,598,905	1,226,242	223,901	196,466	1,375,004	1,029,776	2,361,049	3,638,442
\$8,000 under \$9,000.....	282,390	252,194	3,391	776	5,045,819	1,373,461	1,173,510	88,742	83,810	1,284,719	1,089,699	2,313,680	3,872,310
\$9,000 under \$10,000.....	262,863	261,591	3,059	671	5,075,755	1,161,868	1,101,001	15,929	15,930	1,145,938	1,085,071	2,185,170	3,974,755
\$10,000 under \$15,000.....	869,043	863,144	13,116	4,433	17,461,148	2,515,635	2,515,304	432	348	2,515,203	2,514,956	7,075,398	14,945,844
\$15,000 under \$20,000.....	296,720	340,476	8,690	4,651	6,351,508	383,683	383,915	-	-	383,683	383,915	2,199,150	5,967,593
\$20,000 under \$50,000.....	214,244	376,665	39,401	36,725	6,922,573	142,628	142,605	-	-	142,628	142,605	1,657,655	6,779,969
\$50,000 under \$100,000.....	18,693	61,971	17,430	20,710	2,124,485	6,124	6,114	-	-	6,124	6,114	231,224	2,118,371
\$100,000 under \$200,000.....	3,094	14,391	2,243	2,851	940,265	566	566	-	-	566	566	44,867	939,699
\$200,000 under \$500,000.....	742	4,553	209	258	575,265	57	57	-	-	57	57	10,784	575,208
\$500,000 under \$1,000,000..	111	1,076	16	19	213,725	3	3	-	-	3	3	1,750	213,722
\$1,000,000 or more.....	44	921	2	3	212,128	-	-	-	-	-	-	671	212,128
Nontaxable returns, total....	110,251	183,652	(*)	(*)	4,215,534	3,447,654	2,170,458	3,369,660	2,127,052	77,994	43,408	1,026,490	2,045,077
No adjusted gross income....	2,962	13,302	(*)	(*)	-	-	-	-	-	-	-	-	-
Under \$600.....	5,568	17,976	-	-	141,006	232,977	124,075	232,565	124,060	(*)	(*)	11,357	16,931
\$600 under \$1,000.....	-	-	-	-	184,689	306,987	161,474	305,397	161,332	-	-	13,997	23,215
\$1,000 under \$2,000.....	11,852	14,977	-	-	751,115	1,174,999	636,537	1,167,048	635,385	9,541	1,294	110,724	114,579
\$2,000 under \$3,000.....	24,264	29,965	(*)	(*)	833,861	864,634	545,604	856,489	543,602	9,142	2,333	243,593	288,257
\$3,000 under \$4,000.....	24,973	41,397	-	-	704,559	419,797	319,922	418,800	319,592	-	-	250,970	384,637
\$4,000 under \$5,000.....	19,543	25,502	(*)	(*)	538,447	289,149	247,776	283,775	245,257	5,375	2,519	150,699	290,671
\$5,000 or more.....	21,089	40,533	-	-	1,061,837	159,111	135,070	105,586	97,824	53,525	37,246	245,150	926,787
Returns under \$5,000.....	262,420	328,205	2,799	604	6,315,223	6,441,399	3,646,830	6,005,712	3,455,809	435,687	191,021	2,319,952	2,668,393
Returns \$5,000 under \$10,000.....	1,193,407	1,152,482	15,615	3,235	21,988,379	7,373,109	5,652,806	1,529,365	1,202,201	5,843,743	4,450,606	10,280,194	16,335,572
Returns \$10,000 under \$15,000.....	870,539	873,314	13,316	4,528	17,567,173	2,520,971	2,520,640	432	348	2,520,539	2,520,292	7,089,802	15,046,534
Returns \$15,000 or more.....	534,246	802,130	68,007	65,235	17,588,639	534,473	534,672	-	-	534,473	534,672	4,153,903	17,053,967

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Retirement income credit		Investment		Foreign tax credit		All other tax credits		Income tax after credits (Thousand dollars)
			Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Grand total.....	93,113,276	4,300,879	36,641,675	246,012,460	49,889,565	775,703	103,121	1,826,192	406,161	115,968	77,153	14,138	3,166	49,299,946
Taxable returns, total.....	80,862,217	-	36,239,659	245,344,157	49,771,139	596,619	82,576	1,607,237	328,642	112,297	57,130	13,138	2,786	49,299,946
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	164,542	-	137,218	27,025	3,803	(*)	(*)	(*)	(*)	-	-	-	-	3,764
\$2,000 under \$3,000.....	1,053,935	-	741,810	484,678	68,271	7,153	259	18,540	730	-	-	-	-	67,284
\$3,000 under \$4,000.....	2,775,731	-	1,569,029	1,778,508	254,836	39,129	2,151	48,457	3,011	(*)	(*)	-	-	249,675
\$4,000 under \$5,000.....	4,452,014	-	2,243,412	3,969,459	580,926	86,463	7,314	76,002	5,802	-	-	-	-	567,737
\$5,000 under \$6,000.....	6,059,646	-	2,827,836	6,936,204	1,038,226	67,121	9,485	94,936	9,470	2,396	192	4,177	282	1,019,130
\$6,000 under \$7,000.....	7,720,129	-	3,456,028	11,112,256	1,705,704	73,664	12,725	101,113	11,667	2,993	385	-	-	1,680,714
\$7,000 under \$8,000.....	9,215,053	-	3,959,954	15,595,707	2,458,722	48,949	7,635	110,440	14,843	4,388	1,006	-	-	2,435,206
\$8,000 under \$9,000.....	8,594,304	-	3,687,140	17,689,309	2,862,920	46,459	7,400	117,033	16,604	3,675	821	-	-	2,837,663
\$9,000 under \$10,000.....	7,848,201	-	3,347,038	18,826,333	3,114,037	37,727	6,345	107,404	16,731	3,396	1,379	3,867	729	3,089,587
\$10,000 under \$15,000.....	22,061,672	-	9,591,032	75,596,011	13,211,971	91,440	14,228	336,527	66,606	15,862	3,150	-	-	13,127,678
\$15,000 under \$20,000.....	5,898,406	-	2,582,833	31,562,992	6,028,362	35,799	5,797	168,294	37,246	12,014	3,673	1,860	494	5,981,148
\$20,000 under \$50,000.....	4,289,486	-	1,800,282	39,383,080	9,268,036	48,951	7,302	320,555	85,997	37,739	13,749	2,068	519	9,160,503
\$50,000 under \$100,000.....	589,815	-	237,349	12,939,180	4,568,583	9,154	1,373	82,544	33,368	17,825	10,879	811	225	4,522,752
\$100,000 under \$200,000....	108,456	-	45,433	4,928,644	2,224,139	2,660	397	18,053	14,750	7,767	7,829	252	193	2,200,881
\$200,000 under \$500,000....	25,174	-	10,841	2,503,046	1,296,559	791	124	4,578	7,525	2,889	6,597	87	184	1,282,106
\$500,000 under \$1,000,000..	4,096	-	1,753	957,983	518,530	115	17	830	2,352	595	2,291	12	157	513,709
\$1,000,000 or more.....	1,597	-	671	1,053,742	567,514	52	9	335	1,915	258	5,176	4	3	560,410
Nontaxable returns, total....	12,251,059	4,300,879	402,015	668,305	118,427	179,082	20,548	218,956	77,521	3,671	20,022	(*)	(*)	-
No adjusted gross income....	498,134	228,750	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	496,355	244,334	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	634,624	320,984	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	2,626,026	1,278,747	6,976	1,311	183	(*)	(*)	5,785	148	-	-	-	-	-
\$2,000 under \$3,000.....	2,743,999	1,075,964	32,263	15,475	2,175	12,213	652	19,948	1,509	(*)	(*)	-	-	-
\$3,000 under \$4,000.....	2,038,835	544,347	126,420	69,765	10,192	91,311	6,393	35,108	3,798	-	-	-	-	-
\$4,000 under \$5,000.....	1,583,940	348,553	91,295	101,856	14,641	48,830	7,621	41,952	6,910	(*)	(*)	(*)	(*)	-
\$5,000 or more.....	1,629,146	259,200	145,061	479,898	91,236	25,537	5,846	116,163	65,156	3,257	19,902	-	-	-
Returns under \$5,000.....	19,068,135	4,041,679	4,948,423	6,448,076	935,026	287,283	24,439	247,388	21,932	2,314	189	(*)	(*)	888,459
Returns \$5,000 under \$10,000.....	40,970,899	248,221	17,405,081	70,456,581	11,224,624	299,325	49,427	630,317	107,419	17,538	4,669	6,167		

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Individual Returns/1967 • Returns Filed and Sources of Income

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax from recomputing prior year investment credit		Self-employment tax		Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies		Nonspecified refundable taxes withheld ⁴	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total.....	242,201	48,416	5,324,278	1,372,472	35,386,858	40,606,355	3,615,856	268,774	1,334,363	94,385	16,556	11,727	12,170	5,328
Taxable returns, total.....	184,495	34,832	4,232,763	1,209,614	33,009,005	40,193,613	3,585,757	266,229	888,335	56,843	14,526	11,441	9,573	5,178
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	27,932	2,648	99,055	14,662	-	-	7,780	312	-	-	-	-
\$2,000 under \$3,000.....	5,784	1,035	135,713	17,055	583,422	123,612	(*)	(*)	34,698	1,811	-	-	-	-
\$3,000 under \$4,000.....	-	-	254,736	41,439	1,251,806	360,828	3,697	488	65,823	3,811	(*)	(*)	-	-
\$4,000 under \$5,000.....	6,383	467	347,889	68,379	1,897,137	732,945	9,158	509	84,169	4,968	-	-	-	-
\$5,000 under \$6,000.....	-	-	368,946	86,080	2,533,963	1,265,666	15,319	611	89,744	5,359	(*)	(*)	-	-
\$6,000 under \$7,000.....	8,977	948	384,608	98,056	3,195,463	2,023,411	142,006	3,044	86,763	5,052	-	-	2,887	780
\$7,000 under \$8,000.....	9,176	1,733	351,867	95,022	3,748,114	2,915,030	460,339	13,614	89,522	5,474	-	-	-	-
\$8,000 under \$9,000.....	12,368	1,801	314,963	89,398	3,499,129	3,282,333	484,800	23,150	73,569	4,568	-	-	-	-
\$9,000 under \$10,000.....	11,963	2,268	284,060	83,442	3,184,567	3,445,762	447,134	26,196	62,665	4,236	3,979	2,042	-	-
\$10,000 under \$15,000.....	45,179	6,055	815,639	263,775	9,103,503	13,572,920	1,455,354	110,238	168,195	10,789	-	-	4,174	745
\$15,000 under \$20,000.....	21,828	3,800	341,598	125,416	2,338,351	5,301,513	332,536	37,150	55,216	3,986	1,758	184	811	192
\$20,000 under \$50,000.....	40,126	9,930	498,257	196,668	1,381,970	5,116,118	188,282	34,641	56,067	4,580	4,855	2,219	1,231	1,146
\$50,000 under \$100,000.....	11,184	3,556	89,419	35,736	153,991	1,386,547	35,020	11,639	10,205	1,149	2,049	2,374	290	797
\$100,000 under \$200,000.....	3,233	1,451	13,898	5,297	30,175	469,762	8,338	3,723	2,768	423	888	2,065	131	1,045
\$200,000 under \$500,000.....	1,154	742	2,752	1,029	7,110	143,922	1,930	920	870	199	306	1,707	36	180
\$500,000 under \$1,000,000.....	245	258	373	130	1,178	25,773	317	139	187	62	71	507	9	211
\$1,000,000 or more.....	113	221	113	44	471	12,809	136	59	94	64	22	322	4	82
Nontaxable returns, total.....	57,704	13,583	1,091,516	162,858	2,377,851	412,742	30,101	2,545	446,031	37,544	2,030	290	2,595	150
No adjusted gross income.....	8,439	3,343	34,344	4,796	59,905	27,811	3,458	504	51,327	5,727	(*)	(*)	(*)	(*)
Under \$600.....	-	-	36,838	2,347	96,762	15,188	-	-	29,318	1,679	(*)	(*)	-	-
\$600 under \$1,000.....	4,383	976	82,300	4,998	162,063	11,742	2,100	170	30,914	1,838	-	-	-	-
\$1,000 under \$2,000.....	5,785	1,369	291,640	24,668	629,887	64,105	-	-	94,936	6,726	-	-	-	-
\$2,000 under \$3,000.....	4,588	939	230,894	28,464	552,452	81,759	3,462	275	68,616	5,029	-	-	-	-
\$3,000 under \$4,000.....	7,779	1,055	158,166	26,670	363,000	65,415	3,681	417	55,450	4,485	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	5,585	814	109,919	24,111	265,928	45,736	2,569	117	42,351	3,829	-	-	-	-
\$5,000 or more.....	21,145	5,087	146,885	46,804	247,854	100,986	14,831	1,062	73,119	8,231	-	-	-	-
Returns under \$5,000.....	48,728	9,998	1,710,900	245,575	5,961,418	1,543,803	29,515	2,587	565,381	40,214	2,166	124	3,089	266
Returns \$5,000 under \$10,000.....	67,042	10,846	1,835,438	492,552	16,396,477	13,009,192	1,562,416	67,276	467,890	31,586	1,790	931	2,388	655
Returns \$10,000 under \$15,000.....	47,644	6,858	827,371	268,344	9,112,886	13,584,162	1,456,917	110,485	173,731	11,672	2,589	1,123	4,174	745
Returns \$15,000 or more.....	78,787	20,714	950,569	366,001	3,916,076	12,469,198	567,008	88,426	127,361	10,913	10,011	9,549	2,519	3,662

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Total		Cash requested		Bonds only requested		Credit on 1968 tax	
	Payments on 1967 declaration		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Grand total.....	4,165,533	10,509,482	11,416,199	6,794,823	28,123,885	7,569,678	26,865,234	6,698,373	71,361	17,073	1,425,462	854,233
Taxable returns, total.....	3,902,054	10,367,655	10,581,851	6,687,126	25,569,229	7,043,309	24,446,804	6,250,127	66,007	15,787	1,256,401	777,398
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	4,383	1,226	37,771	3,027	99,248	12,729	97,652	12,211	-	-	(*)	(*)
\$2,000 under \$3,000.....	33,013	10,089	210,807	23,639	527,423	74,472	511,958	71,028	(*)	(*)	17,459	3,372
\$3,000 under \$4,000.....	93,222	33,691	499,759	65,945	1,057,113	173,292	1,019,070	162,661	-	-	45,013	10,117
\$4,000 under \$5,000.....	162,034	69,413	651,839	111,283	1,582,997	282,554	1,524,837	265,843	9,271	1,695	68,408	16,366
\$5,000 under \$6,000.....	197,090	94,418	706,199	136,116	2,111,679	396,390	2,043,756	380,426	-	-	77,491	15,129
\$6,000 under \$7,000.....	209,813	121,339	821,742	169,628	2,619,603	542,769	2,553,380	526,282	10,545	2,113	72,417	15,778
\$7,000 under \$8,000.....	223,639	148,832	861,736	180,274	3,091,662	731,309	3,025,122	706,377	-	-	74,709	23,528
\$8,000 under \$9,000.....	228,905	165,517	828,593	181,114	2,853,190	727,838	2,778,154	699,668	6,756	707	78,611	27,462
\$9,000 under \$10,000.....	211,847	165,426	794,401	186,276	2,546,550	654,116	2,480,237	633,826	5,158	782	67,731	19,508
\$10,000 under \$15,000.....	842,497	839,297	2,775,514	830,628	6,799,115	1,968,524	6,558,054	1,865,903	20,528	5,378	267,128	97,243
\$15,000 under \$20,000.....	523,798	764,800	1,095,174	575,868	1,483,739	573,434	1,339,271	490,253	8,685	2,712	163,980	80,469
\$20,000 under \$50,000.....	923,176	3,196,599	1,072,712	1,625,257	726,542	1,331,971	495,278	353,014	3,998	2,238	265,825	258,117
\$50,000 under \$100,000.....	195,344	2,301,128	179,086	1,037,365	58,203	178,664	17,525	56,120	70	73	44,905	122,475
\$100,000 under \$200,000.....	40,837	1,213,969	35,785	583,898	9,637	66,906	2,074	17,165	4	17	8,278	49,725
\$200,000 under \$500,000.....	10,155	732,118	8,683	437,156	2,155	32,522	372	7,012	-	-	1,927	25,241
\$500,000 under \$1,000,000.....	1,662	270,217	1,456	225,111	296	7,915	49	1,776	-	-	255	6,139
\$1,000,000 or more.....	639	239,376	594	314,541	77	6,774	15	564	-	-	70	6,211
Nontaxable returns, total.....	263,481	141,831	834,345	107,695	2,554,657	526,368	2,418,430	448,248	5,355	1,286	169,060	76,836
No adjusted gross income.....	34,424	32,094	23,561	4,313	113,758	62,368	95,300	42,434	(*)	(*)	23,105	19,821
Under \$600.....	10,628	4,996	31,053	1,440	123,372	20,803	118,590	17,783	-	-	5,779	3,020
\$600 under \$1,000.....	7,115	2,143	71,387	4,289	177,519	14,310	173,529	12,944	-	-	5,186	1,366
\$1,000 under \$2,000.....	42,162	14,449	235,386	17,705	666,162	77,061	645,522	68,674	-	-	25,023	8,366
\$2,000 under \$3,000.....	48,035	16,068	172,446	19,024	571,852	92,808	545,664	84,986	5,150	1,173	32,094	7,574
\$3,000 under \$4,000.....	39,602	16,468	113,820	16,386	372,016	75,481	331,115	68,367	-	-	25,378	7,043
\$4,000 under \$5,000.....	29,484	11,662	82,191	15,581	271,775	52,014	257,229	45,541	-	-	17,139	6,047
\$5,000 or more.....	52,031	43,951	104,501	28,957	258,203	131,523	231,481	107,519	-	-	35,356	23,599
Returns under \$5,000.....	504,102	212,297	2,130,021	282,634	5,563,234	937,893	5,340,466	852,470	10,645	1,813	266,780	83,610
Returns \$5,000 under \$10,000.....	1,114,470	721,204	4,107,059	878,841	13,464,945	3,143,992	13,099,932	3,024,052	27,430	4,794	400,382	115,145
Returns \$10,000 under \$15,000.....	847,696	846,613	2,783,045	833,135	6,809,731	1,985,350	6,566,536	1,879,601	20,528	5,378	270,659	100,371
Returns \$15,000 or more.....	1,699,265	8,729,368	2,396,074	4,800,213	2,285,975	1,502,443	1,858,300	942,250	12,758	5,088	487,641	555,107

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Adjusted gross income less deficit.²Deficit.³Negative "Other sources."⁴Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

NOTE: Detail may not add to total because of rounding.

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	28,610,745	37,585,531	195,978,589	25,501,507	78,191,444	705,977	2,205,131	160,407	301,923	315,890	497,914	130,036	195,093
Taxable returns, total.....	20,570,070	25,925,943	89,850,371	18,802,725	73,621,061	513,818	2,039,741	88,144	113,336	179,168	385,436	63,770	81,876
Under \$1,000.....	622,576	622,576	585,924	589,280	542,808	11,165	9,244	(*)	(*)	6,173	3,338	(*)	(*)
\$1,000 under \$2,000.....	4,832,217	5,110,750	7,190,763	4,515,247	6,511,931	89,954	109,874	9,176	7,280	50,662	48,805	8,777	7,895
\$2,000 under \$3,000.....	3,446,352	4,241,961	8,565,067	3,086,817	7,471,768	83,012	147,038	7,780	7,256	29,921	40,560	8,378	5,322
\$3,000 under \$4,000.....	3,062,778	4,079,284	10,648,909	2,815,807	9,530,597	67,220	164,928	11,564	10,944	23,533	44,784	9,974	5,892
\$4,000 under \$5,000.....	2,425,267	3,319,173	10,879,965	2,238,859	9,793,524	56,713	179,689	11,364	7,763	19,217	47,124	7,580	6,754
\$5,000 under \$6,000.....	1,838,754	2,467,372	10,075,980	1,699,655	9,057,295	43,345	148,136	9,776	6,245	9,841	25,088	6,976	5,456
\$6,000 under \$7,000.....	1,396,966	1,910,614	9,047,609	1,312,496	8,181,396	34,510	133,626	7,974	7,817	11,244	34,756	6,849	6,019
\$7,000 under \$8,000.....	1,342,840	1,288,833	7,042,353	873,220	6,310,476	24,403	108,561	5,585	7,878	6,962	23,932	3,857	2,398
\$8,000 under \$9,000.....	659,124	947,550	5,587,309	600,733	4,799,531	18,222	88,054	5,186	7,478	4,456	14,644	2,194	3,873
\$9,000 under \$10,000.....	406,165	562,064	3,846,764	367,673	3,285,504	14,289	89,715	2,627	2,429	2,394	9,266		
\$10,000 under \$15,000.....	638,190	899,788	7,481,101	531,514	5,514,300	33,912	240,718	8,833	9,880	9,353	42,587	3,250	8,041
\$15,000 under \$20,000.....	143,817	220,121	2,449,893	96,018	1,245,994	15,443	157,816	2,941	4,685	2,457	19,147	1,400	4,236
\$20,000 under \$50,000.....	129,351	209,765	3,655,553	64,555	1,045,811	18,772	346,932	3,557	10,134	2,542	26,063	2,413	10,907
\$50,000 under \$100,000.....	18,875	33,235	1,258,379	8,175	222,991	2,278	83,110	782	9,050	288	3,496	538	5,631
\$100,000 under \$200,000.....	4,866	8,595	649,868	1,921	66,792	430	21,465	236	4,609	73	1,300	248	4,168
\$200,000 under \$500,000.....	1,537	2,749	443,290	584	28,082	123	8,187	121	5,321	24	453	95	2,629
\$500,000 under \$1,000,000.....	267	493	184,025	110	6,964	19	1,400	23	1,012	6	131	28	1,474
\$1,000,000 or more.....	128	220	297,619	61	5,297	8	1,248	21	3,242	2	12	16	724
Nontaxable returns, total....	8,040,673	11,659,587	16,128,219	6,698,779	4,570,384	192,159	165,394	72,262	188,588	136,721	112,426	66,265	113,216
No adjusted gross income....	133,137	201,285	2,377,273	30,729	81,636	4,638	6,130	46,444	159,085	(*)	(*)	31,806	74,394
Under \$600.....	3,823,734	4,115,838	1,273,476	3,614,968	1,220,632	56,647	22,943	11,238	9,380	44,085	13,354	15,759	14,399
\$600 under \$1,000.....	2,355,978	2,733,231	1,779,438	2,095,673	1,547,945	54,652	37,232	5,386	3,675	39,298	23,043	5,984	3,272
\$1,000 under \$2,000.....	1,172,816	2,659,613	1,691,489	642,535	846,401	54,254	53,925	6,583	8,375	35,308	39,839	11,171	12,838
\$2,000 under \$3,000.....	388,470	1,220,989	941,317	215,745	486,423	12,634	19,289	2,194	2,147	10,766	19,127		
\$3,000 under \$4,000.....	98,338	411,695	333,594	60,004	196,326	3,790	11,163			4,588	13,221	1,545	8,313
\$4,000 under \$5,000.....	34,222	162,580	150,742	24,292	99,863	1,796	4,243						
\$5,000 or more.....	33,978	154,356	335,436	14,833	91,158	3,748	10,469	(*)	(*)	1,633	7,068		
Returns under \$5,000.....	22,395,886	28,878,975	143,623,410	19,929,958	38,329,854	496,475	765,696	112,328	216,217	264,594	289,971	101,259	132,692
Returns \$5,000 under \$10,000.....	5,273,748	7,321,748	35,782,767	4,868,002	31,717,321	137,885	573,708	31,373	32,612	36,513	114,164	20,700	20,109
Returns \$10,000 under \$15,000.....	640,971	903,352	7,504,971	531,641	5,515,554	34,200	242,680	8,900	9,950	9,353	42,587	3,279	8,220
Returns \$15,000 or more.....	301,701	481,456	9,067,441	171,906	2,628,715	37,417	623,047	7,806	43,144	5,430	51,192	4,798	34,072

Adjusted gross income classes	Partnerships				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss		Net gain		Net gain		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	272,202	1,076,125	75,696	156,512	1,680,592	2,514,256	328,912	222,889	26,119	25,277	6,337	6,332	21,532	63,406
Taxable returns, total.....	212,367	1,007,888	56,796	79,334	1,386,155	2,334,427	273,422	181,941	19,845	20,370	3,934	5,100	13,362	16,233
Under \$1,000.....	(*)	(*)	-	-	17,664	5,824	(*)	(*)	-	-	-	-	-	-
\$1,000 under \$2,000.....	17,959	21,122	7,547	2,460	133,553	45,292	20,645	9,492	3,186	987			4,178	5,971
\$2,000 under \$3,000.....	24,485	42,520			131,941	60,628	22,839	17,784						
\$3,000 under \$4,000.....	23,089	45,623	11,021	9,983	135,225	102,677	17,676	11,694	4,771	1,477			2,654	1,036
\$4,000 under \$5,000.....	16,335	43,979			117,027	83,180	30,290	20,904						
\$5,000 under \$6,000.....	21,349	56,136	6,150	5,651	129,317	79,827	26,738	15,845			2,785	2,010		
\$6,000 under \$7,000.....	16,612	52,414	4,406	2,503	115,060	69,825	15,805	8,966	3,646	8,130				
\$7,000 under \$8,000.....	13,289	56,786			93,837	61,407	24,906	15,390						
\$8,000 under \$9,000.....	13,787	48,402	7,808	8,874	99,408	108,256	15,893	11,608	1,566	1,760			4,541	3,933
\$9,000 under \$10,000.....	7,792	31,106			68,627	69,472	15,365	8,291						
\$10,000 under \$15,000.....	21,724	124,209	8,581	10,728	187,434	303,632	40,660	28,463	3,401	2,469			605	747
\$15,000 under \$20,000.....	11,381	88,945	3,883	4,381	68,339	224,466	15,168	11,441	1,034	885	1,037	2,273	966	2,541
\$20,000 under \$50,000.....	18,339	235,990	5,372	12,786	71,247	441,743	20,381	16,835	1,806	3,127			286	1,113
\$50,000 under \$100,000.....	3,307	88,214	1,313	9,071	12,416	214,081	3,295	2,820		1,036	67	318	69	383
\$100,000 under \$200,000.....	803	35,633	459	5,714	3,526	156,233	738	649		330	16	69		
\$200,000 under \$500,000.....	239	18,206	190	4,138	1,204	140,661	201	174	39	121	21	149	43	315
\$500,000 under \$1,000,000.....	56	9,739	40	1,224	227	76,209	20	17	8	40	5	22	10	102
\$1,000,000 or more.....	26	7,314	26	1,821	103	91,014	21	20	6	7	3	259	10	92
Nontaxable returns, total....	59,834	68,239	18,900	77,180	294,439	179,833	55,491	40,948	6,274	4,909	2,399	1,232	8,166	47,173
No adjusted gross income....	3,896	3,945	6,152	53,209	16,476	25,516	9,497	12,789	(*)	(*)	(*)	(*)	4,742	40,731
Under \$600.....	8,356	7,402	6,998	9,571	36,835	9,636	12,113	9,545						
\$600 under \$1,000.....	15,315	8,974			68,408	20,737	10,721	4,803			(*)	(*)		
\$1,000 under \$2,000.....	18,900	19,524			105,947	48,222	11,723	7,455			(*)	(*)		
\$2,000 under \$3,000.....	10,539	18,010			40,708	29,276	7,657	4,715	4,702	3,260			3,424	6,442
\$3,000 under \$4,000.....					12,505	3,850					(*)	(*)		
\$4,000 under \$5,000.....	2,828	10,384	5,750	14,400	5,757	5,422								
\$5,000 or more.....					7,803	37,174	3,780	1,641						
Returns under \$5,000.....	142,858	217,054	37,076	81,468	822,045	440,259	147,334	100,787	13,906	5,911	4,788	2,237	14,965	53,569
Returns \$5,000 under \$10,000.....	73,228	246,564	18,459	17,918	512,011	395,919	100,190	61,139	5,436	9,933	(*)	(*)	2,413	1,722
Returns \$10,000 under \$15,000.....	21,791	124,652	8,708	12,077	187,897	304,862	41,181	28,706	3,401	2,469	(*)	(*)	2,154	2,410
Returns \$15,000 or more.....	34,325	487,855	11,453	45,049	158,639	1,373,216	40,207	32,257	3,376	6,964	854	2,828	2,000	5,705

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Individual Returns/1967 • Returns Filed and Sources of Income

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total.....	2,261,208	4,743,084	9,093,162	4,583,638	896,586	1,528,851	1,026,156	1,166,304	409,413	296,869	121,405	178,688	4,632	4,403
Taxable returns, total.....	1,830,478	4,397,611	7,255,355	3,860,072	616,760	1,186,838	657,896	902,337	305,029	187,889	91,024	162,511	4,624	4,270
Under \$1,000.....	14,191	3,386	125,242	16,815	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	164,224	73,656	1,123,838	242,467	49,401	49,258	76,059	43,163	27,399	11,323	7,547	5,024	-	-
\$2,000 under \$3,000.....	185,120	129,357	943,801	412,026	145,321	202,371	95,448	88,358	28,590	10,660	5,170	3,792	-	-
\$3,000 under \$4,000.....	154,556	112,765	913,344	396,341	106,149	205,097	88,464	82,803	37,547	15,559	15,481	14,918	(*)	(*)
\$4,000 under \$5,000.....	180,552	155,353	875,135	338,752	81,808	162,602	72,855	82,489	29,555	16,339	10,162	12,574	-	-
\$5,000 under \$6,000.....	173,939	190,712	758,968	325,151	56,942	133,227	58,827	75,996	40,093	27,260	7,613	3,618	-	-
\$6,000 under \$7,000.....	152,480	163,487	640,007	293,289	44,455	97,198	55,095	54,037	28,652	17,675	6,689	2,870	(*)	(*)
\$7,000 under \$8,000.....	139,049	209,604	482,986	215,884	21,860	51,752	37,988	42,254	21,072	8,664	6,394	14,131	-	-
\$8,000 under \$9,000.....	120,482	183,854	395,112	253,819	28,772	63,440	40,399	54,037	22,103	12,654	3,714	9,298	-	-
\$9,000 under \$10,000.....	97,800	133,736	262,437	165,653	13,525	42,011	21,687	34,647	21,303	10,080				
\$10,000 under \$15,000.....	239,278	536,886	474,998	497,574	34,515	85,740	57,454	122,195	27,522	18,867	10,359	9,635	2,230	1,096
\$15,000 under \$20,000.....	87,958	350,824	122,123	222,943	13,857	37,464	22,024	68,806	8,570	10,580	5,087	7,399		
\$20,000 under \$50,000.....	97,604	935,974	114,159	327,981	13,939	39,000	23,718	110,179	9,162	15,304	8,727	31,119	-	-
\$50,000 under \$100,000.....	16,903	464,749	17,094	86,113	2,399	10,496	3,909	27,750	1,591	7,572	1,954	19,553	127	778
\$100,000 under \$200,000.....	4,515	289,582	4,384	36,235	618	3,591	971	8,372	443	2,035	626	13,160	54	308
\$200,000 under \$500,000.....	1,442	213,433	1,371	17,263	185	1,328	313	3,118	174	1,307	244	7,115	21	335
\$500,000 under \$1,000,000.....	262	74,756	240	5,629	27	369	68	1,451	38	887	44	3,925	8	134
\$1,000,000 or more.....	123	175,497	116	6,137	12	108	35	673	24	702	22	3,755	1	1
Nontaxable returns, total.....	430,727	345,474	1,837,807	723,563	279,827	342,012	368,261	263,970	104,384	108,982	30,380	16,177	(*)	(*)
No adjusted gross income.....	10,981	7,831	45,313	24,645	(*)	(*)	9,441	7,484	31,021	70,085	2,854	2,410	(*)	(*)
Under \$600.....	61,669	10,881	462,362	43,928	6,156	3,505	42,307	13,541	19,066	9,124	9,137	2,764	-	-
\$600 under \$1,000.....	92,492	22,801	535,451	89,844	31,743	21,465	56,473	28,652	13,109	10,172			-	-
\$1,000 under \$2,000.....	157,863	76,714	558,639	317,942	151,083	158,695	192,414	132,220	28,885	7,984	12,315	3,556	-	-
\$2,000 under \$3,000.....	65,601	60,785	171,945	148,470	68,444	120,033	44,664	46,613	7,940	6,820	5,558	5,095	-	-
\$3,000 under \$4,000.....	21,142	32,337	37,261	37,126	14,195	25,083	12,500	13,527	2,024	1,132			-	-
\$4,000 under \$5,000.....	7,143	14,464	9,531	12,291	5,487	8,946	10,462	21,933			2,339	3,665	(*)	(*)
\$5,000 or more.....	13,836	119,661	17,305	49,317	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	1,115,535	700,330	5,801,862	2,080,648	663,961	961,254	694,398	542,410	226,328	159,618	69,414	50,759	1,199	745
Returns \$5,000 under \$10,000.....	693,476	911,635	2,552,958	1,279,651	169,804	387,858	222,355	278,840	134,715	78,102	24,686	31,544	1,984	1,429
Returns \$10,000 under \$15,000.....	240,991	547,577	476,610	503,291	35,209	86,823	57,943	122,445	28,249	19,349	10,426	9,847	689	261
Returns \$15,000 or more.....	211,206	2,583,542	261,732	720,048	31,612	92,916	51,460	222,609	20,121	39,800	16,879	86,538	760	1,968

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources	Sick pay exclusion		Moving expense deduction	
	Net income		Net loss		Net profit		Net loss						
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total.....	209,623	480,388	9,708	14,505	32,903	198,593	5,898	31,390	411,693	126,869	84,823	43,684	13,814
Taxable returns, total.....	167,770	441,494	7,485	7,094	29,763	195,010	4,564	18,997	456,533	121,711	74,924	43,382	13,757
Under \$1,000.....	(*)	(*)	-	-	(*)	(*)	-	-	14	-	-	-	-
\$1,000 under \$2,000.....	16,866	14,454	(*)	(*)	8,334	16,547	(*)	(*)	51,603	(*)	(*)	-	-
\$2,000 under \$3,000.....	7,642	7,369							41,495	10,028	12,806	9,724	1,547
\$3,000 under \$4,000.....	9,724	9,802	-	-	-	-	-	-	39,739	18,052	11,549	-	-
\$4,000 under \$5,000.....	22,617	34,402	-	-	-	-	-	-	53,571	17,658	12,536	9,918	5,615
\$5,000 under \$6,000.....	14,090	29,045	(*)	(*)	6,025	16,566	1,129	2,515	51,435	17,858	6,384	8,244	2,222
\$6,000 under \$7,000.....	7,808	8,070	-	-					28,473	19,243	8,000		
\$7,000 under \$8,000.....	7,541	19,527	-	-	-	-	-	-	20,964	10,976	8,522	9,175	2,772
\$8,000 under \$9,000.....	12,300	13,509	(*)	(*)	-	-	-	-	24,442	-	-		
\$9,000 under \$10,000.....	5,985	9,358	-	-	-	-	-	-	17,764	11,109	5,264	-	-
\$10,000 under \$15,000.....	22,682	58,695	1,244	2,903	4,952	24,597	760	2,321	45,919	10,971	5,899	4,764	945
\$15,000 under \$20,000.....	11,339	37,237			3,197	23,517			23,460	1,622	840	1,115	396
\$20,000 under \$50,000.....	20,396	112,803	924	1,269	4,894	57,715	1,106	5,678	35,992	927	1,040	439	257
\$50,000 under \$100,000.....	4,027	41,928	201	364	1,043	26,800	205	2,000	10,813	60	109	-	-
\$100,000 under \$200,000.....	1,245	18,588	74	443	257	14,762	96	1,338	4,417	26	28	2	2
\$200,000 under \$500,000.....	417	13,403	39	305	54	5,699	52	1,403	2,411	5	14	1	1
\$500,000 under \$1,000,000.....	81	6,101	8	19	9	2,598	11	92	148	-	-	-	-
\$1,000,000 or more.....	35	5,341	3	68	6	6,047	14	2,217	4,169	1	(*)	-	-
Nontaxable returns, total.....	41,852	38,893	(*)	(*)	3,142	3,583	(*)	(*)	344,839	(*)	(*)	(*)	(*)
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	392,980	(*)	(*)	-	-
Under \$600.....	13,292	4,276	(*)	(*)	(*)	(*)	(*)	(*)	5,531	(*)	(*)	-	-
\$600 under \$1,000.....	10,517	7,562	-	-	-	-	-	-	10,064	-	-	(*)	(*)
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	33,757	(*)	(*)	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	8,391	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	33	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	318	-	-	-	-
\$5,000 or more.....	5,943	12,681	(*)	(*)	(*)	(*)	(*)	(*)	1,481	-	-	(*)	(*)
Returns under \$5,000.....	95,734	94,101	5,192	8,824	11,335	18,481	(*)	(*)	140,102	54,071	48,723	19,841	7,172
Returns \$5,000 under \$10,000.....	51,972	87,178	(*)	(*)	7,016	18,215	(*)	(*)	143,647	59,186	28,170	17,420	4,993
Returns \$10,000 under \$15,000.....	23,876	60,872	(*)	(*)	5,053	24,651	(*)	(*)	47,095	10,971	5,899	4,865	995
Returns \$15,000 or more.....	38,041	238,237	2,102	5,311	9,499	137,246	2,255	15,540	80,849	2,641	2,031	1,558	654

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expense		Self-employed pension deduction		Total deductions (Thousand dollars)	Standard deductions						Itemized deductions	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent			
						Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Grand total.....	469,387	434,236	13,707	9,178	16,021,796	23,638,241	9,162,922	15,092,917	4,843,526	8,545,324	4,319,398	4,839,367	6,858,878
Taxable returns, total.....	436,685	377,437	12,443	8,957	12,764,033	16,296,981	6,885,937	8,330,138	2,644,261	7,966,846	4,241,680	4,273,090	5,878,096
Under \$1,000.....	(*)	(*)	-	-	177,056	616,420	175,735	584,930	173,117	31,491	2,618	6,156	1,321
\$1,000 under \$2,000.....	33,073	25,003	-	-	1,503,074	4,561,819	1,361,993	4,447,016	1,344,302	114,803	17,692	270,398	141,080
\$2,000 under \$3,000.....	39,307	26,050	-	-	1,268,860	2,902,624	907,506	2,723,727	862,434	178,898	45,072	543,728	361,354
\$3,000 under \$4,000.....	47,839	47,389	2,653	382	1,393,318	2,431,779	880,582	427,282	185,582	2,004,497	695,000	630,999	512,736
\$4,000 under \$5,000.....	53,385	35,251			1,383,861	1,862,999	842,070	124,481	63,234	1,738,518	778,837	562,268	541,791
\$5,000 under \$6,000.....	49,723	41,148	3,681	4,201	1,277,425	1,287,212	701,326	21,710	14,699	1,266,494	687,024	551,542	576,099
\$6,000 under \$7,000.....	44,515	26,395			1,153,725	943,069	596,859			942,077	596,463	453,897	556,866
\$7,000 under \$8,000.....	48,554	43,081			896,744	621,569	452,419			621,569	452,419	321,271	444,324
\$8,000 under \$9,000.....	30,391	32,841			733,490	407,983	332,984			(*)	(*)	406,992	332,092	251,141	400,506
\$9,000 under \$10,000.....	20,955	17,730	2,935	1,637	511,810	249,679	231,017	-	-	249,679	231,017	156,486	280,793
\$10,000 under \$15,000.....	46,462	41,747			983,451	337,161	330,119	-	-	337,161	330,119	301,029	653,332
\$15,000 under \$20,000.....	10,951	17,218	2,658	2,137	336,378	48,726	47,704	-	-	48,726	47,704	95,091	288,674
\$20,000 under \$50,000.....	8,900	16,958			562,804	24,420	24,117	-	-	24,420	24,117	104,932	538,688
\$50,000 under \$100,000.....	835	3,806	461	534	233,008	1,254	1,246	-	-	1,254	1,246	17,621	231,762
\$100,000 under \$200,000.....	144	911	50	59	132,893	216	210	-	-	216	210	4,650	132,684
\$200,000 under \$500,000.....	49	390	5	7	101,515	42	41	-	-	42	41	1,495	101,474
\$500,000 under \$1,000,000.....	9	196	-	-	41,329	5	5	-	-	5	5	262	41,324
\$1,000,000 or more.....	3	375	-	-	73,292	4	4	-	-	4	4	124	73,288
Nontaxable returns, total....	32,702	56,800	(*)	(*)	3,257,765	7,341,258	2,276,985	6,762,780	2,199,267	578,477	77,719	566,278	980,782
No adjusted gross income....	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
Under \$600.....	9,331	14,278	(*)	(*)	1,123,850	3,808,234	1,113,563	3,630,036	1,107,312	178,197	6,251	15,501	10,288
\$600 under \$1,000.....	8,145	11,017	-	-	723,109	2,303,348	691,943	2,216,795	685,516	86,554	6,428	52,629	31,166
\$1,000 under \$2,000.....	9,142	6,392	-	-	580,020	897,803	323,300	706,481	295,307	191,322	27,993	275,013	256,720
\$2,000 under \$3,000.....			-	-	297,919	250,132	107,067	174,390	88,186	75,741	18,681	138,339	190,852
\$3,000 under \$4,000.....			-	-	139,591	59,106	28,978	28,695	18,520	30,411	10,458	39,231	110,613
\$4,000 under \$5,000.....			-	-	103,184	16,557	8,937	6,378	4,424	10,179	4,513	17,665	94,247
\$5,000 or more.....	(*)	(*)	(*)	(*)	290,092	6,078	3,197	(*)	(*)	6,073	3,195	27,900	286,896
Returns under \$5,000.....	207,786	191,230	3,584	516	8,693,841	19,710,822	6,441,675	15,070,210	4,827,933	4,640,612	1,613,743	2,551,927	2,252,166
Returns \$5,000 under \$10,000.....	194,140	161,197	5,406	5,031	4,700,644	3,515,407	2,317,647	22,702	15,591	3,492,705	2,302,056	1,757,680	2,362,998
Returns \$10,000 under \$15,000.....	46,462	41,747	1,543	895	1,005,139	337,228	330,186	-	-	337,228	330,186	302,843	674,953
Returns \$15,000 or more.....	20,999	40,062	3,174	2,736	1,622,172	74,784	73,414	5	2	74,779	73,413	226,917	1,548,758

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits								Income tax after credits (Thousand dollars)										
			Number of returns	Amount (Thousand dollars)		Retirement income credit		Investment		Foreign tax credit		All other tax credit												
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)											
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)										
Grand total.....	22,551,319	7,763,840	20,846,904	61,692,454	12,315,411	945,955	85,734	220,268	32,964	37,394	11,938	9,912	3,916	12,180,867										
Taxable returns, total.....	15,555,567	-	20,570,070	61,533,649	12,290,953	705,141	68,854	187,581	27,471	34,738	9,933	7,386	3,822	12,180,867										
Under \$1,000.....	373,546	-	622,576	35,441	5,017	-	-	(*)	(*)	-	-	-	-	5,014										
\$1,000 under \$2,000.....	3,066,450	-	4,832,217	2,581,066	368,688	(*)	(*)	12,539	295	(*)	(*)	(*)	(*)	368,162										
\$2,000 under \$3,000.....	2,545,177	-	3,446,352	4,750,754	715,399	149,327	8,530	17,548	1,104	-	-	-	-	705,700										
\$3,000 under \$4,000.....	2,447,570	-	3,062,778	6,809,476	1,090,947	136,031	14,562	29,871	2,681	5,463	275	5,095	449	1,073,526										
\$4,000 under \$5,000.....	1,991,504	-	2,425,267	7,506,347	1,258,087	106,354	11,335	17,826	1,758															
\$5,000 under \$6,000.....	1,480,423	-	1,838,754	7,318,130	1,274,869	77,780	8,104	16,331	2,202	10,545	1,017				1,049	269	1,244,846							
\$6,000 under \$7,000.....	1,146,368	-	1,396,966	6,747,511	1,223,511	36,786	4,170	13,932	3,116															
\$7,000 under \$8,000.....	773,300	-	942,840	5,372,307	1,007,199	34,657	4,438	10,289	946			2,657	2,005	180				26	1,215,712					
\$8,000 under \$9,000.....	568,530	-	659,124	4,285,291	830,602	32,939	3,123	8,635	1,077															
\$9,000 under \$10,000.....	337,719	-	406,165	2,997,236	600,127	16,301	2,222	6,138	784	3,083	3,000				1,971	49	826,321							
\$10,000 under \$15,000.....	539,873	-	638,190	5,957,753	1,291,446	48,564	5,571	19,291	2,936											1,144	1,688	180	26	597,062
\$15,000 under \$20,000.....	132,073	-	143,817	1,981,469	503,187	22,119	2,389	11,128	2,098			1,144	1,688	180				26	1,282,344					
\$20,000 under \$50,000.....	125,859	-	129,351	2,966,893	983,577	28,732	3,336	18,315	4,296																1,144	1,688	180	26	498,132
\$50,000 under \$100,000.....	19,941	-	18,875	1,005,433	455,254	5,562	679	3,614	1,683	1,144	1,688				180	26	973,552							
\$100,000 under \$200,000.....	5,157	-	4,866	511,819	269,226	1,488	173	1,025	877											1,144	1,688	180	26	450,886
\$200,000 under \$500,000.....	1,649	-	1,537	340,126	193,573	455	56	371	653			1,144	1,688	180				26	266,469					
\$500,000 under \$1,000,000.....	296	-	267	142,403	82,241	80	10	77	101															
\$1,000,000 or more.....	132	-	128	224,194	138,003	26	3	53	861	1,144	1,688				180	26	81,635							
Nontaxable returns, total....	6,995,751	7,763,840	276,834	158,807	24,460	240,814	16,881	32,686	5,492											2,657	2,005	(*)	(*)	-
No adjusted gross income....	120,771	133,137	-	-	-	-	-	-	-			-	-	-				-	-					
Under \$600.....	2,469,503	3,823,734	-	-	-	-	-	-	-			-	-	-				-	-					
\$600 under \$1,000.....	1,639,938	2,351,207	4,771	216	29	97,622	2,782	2,787	15	-	-	-	-	-										
\$1,000 under \$2,000.....	1,595,768	1,060,644	112,172	26,284	3,696	-	-	14,750	891	-	-	-	-	-										
\$2,000 under \$3,000.....	732,593	258,846	129,625	87,469	12,641	120,239	11,063	9,364	1,503	2,657	2,005	180	26	1,001,731										
\$3,000 under \$4,000.....	247,017	77,493	20,844	23,646	3,538	18,650	2,758	-	-						2,657	2,005	180	26	826,321					
\$4,000 under \$5,000.....	97,548	31,434	2,788	5,499	877	4,303	278	5,785	3,083											2,657	2,005	180	26	597,062
\$5,000 or more.....	92,613	27,345	6,634	15,693	3,679	-	-	-	-															
Returns under \$5,000.....	17,327,385	7,736,496	14,659,390	21,826,198	3,458,918	636,162	51,183	109,276	9,563	8,548	697	(*)	(*)	3,397,248										
Returns \$5,000 under \$10,000.....	4,393,049	23,292	5,249,794	26,728,474	4,937,719	202,631	22,311	56,790	9,022	3,725	783	(*)	(*)	4,905,381										
Returns \$10,000 under \$15,000.....	542,011	1,646	638,425	5,959,770	1,291,898	48,564	5,571	19,424	3,112	7,235	769	(*)	(*)	1,282,344										
Returns \$15,000 or more.....	288,874	2,406	299,295	7,178,012	2,626,876	58,598	6,669	34,778	11,267	17,886	9,689	1,299	3,353	2,595,894										

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES--Continued

Adjusted gross income classes	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments									
					Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies		Nonspecified refundable taxes withheld ⁵	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total.....	28,245	3,329	940,514	157,711	24,715,477	10,850,337	403,332	23,718	182,758	9,621	8,492	3,986	4,319	2,423
Taxable returns, total.....	21,300	2,269	691,607	138,913	18,363,711	10,487,617	401,030	23,486	99,989	4,948	6,695	3,416	3,716	2,400
Under \$1,000.....	(*)	(*)	14,363	818	557,219	56,417	(*)	(*)	(*)	(*)	-	-	-	-
\$1,000 under \$2,000.....			135,481	11,410	4,353,742	682,189			18,774	776	-	-	-	-
\$2,000 under \$3,000.....	3,391	117	115,903	14,422	2,980,345	846,097	4,790	422	14,761	638	(*)	(*)	-	-
\$3,000 under \$4,000.....			93,557	16,320	2,763,496	1,169,489			14,955	689				
\$4,000 under \$5,000.....	3,059	237	79,020	17,112	2,215,134	1,305,578	3,773	310	10,960	473	-	-	-	-
\$5,000 under \$6,000.....			52,265	13,058	1,687,463	1,304,081			4,977	253	433	(*)	(*)	
\$6,000 under \$7,000.....			47,314	13,372	1,297,888	1,228,463			60,510	1,180	512	-	-	
\$7,000 under \$8,000.....	3,369	411	29,734	9,156	866,357	996,926	109,121	3,049	4,588	333	(*)	(*)	3,361	721
\$8,000 under \$9,000.....			21,348	6,724	594,661	778,642			3,518		-	-	-	
\$9,000 under \$10,000.....	5,199	357	15,722	5,567	363,765	554,526	49,994	3,552	4,787	232	-	-	-	
\$10,000 under \$15,000.....			40,628	14,014	524,302	1,001,332	70,343	7,135	7,019	359	1,388	986		
\$15,000 under \$20,000.....	1,447	188	18,278	6,533	91,386	245,825	12,301	1,778	2,056	127	1,081	1,044		
\$20,000 under \$50,000.....	2,924	657	23,779	8,887	59,075	233,254	7,560	1,442	2,571	241	514	107		
\$50,000 under \$100,000.....	600	145	3,292	1,201	6,819	57,636	1,568	612	537	55	240	424	330	1,309
\$100,000 under \$200,000.....	185	66	677	236	1,478	17,275	352	162	181	20	61	158	18	329
\$200,000 under \$500,000.....	109	68	184	63	435	6,921	118	85	13	31	258	6	39	
\$500,000 under \$1,000,000.....	14	11	42	13	85	2,050	18	5	25	4	5	9	1	2
\$1,000,000 or more.....	11	9	20	7	41	916	15	5	15	3	1	24	-	-
Montaxable returns, total.....	6,944	1,061	248,907	18,797	6,351,767	362,723	2,302	233	82,770	4,675	(*)	(*)	(*)	(*)
No adjusted gross income.....	1,912	346	8,462	825	27,016	11,615	(*)	(*)	16,469	1,119			-	-
Under \$600.....			43,403	1,990	3,573,204	117,250			18,934	741			-	-
\$600 under \$1,000.....			78,196	3,909	1,975,553	149,870			15,742	571			-	-
\$1,000 under \$2,000.....			79,992	6,180	521,206	48,825			18,746	1,163	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	5,032	715	24,597	2,964	177,559	20,415	1,825	200	7,176	520			-	-
\$3,000 under \$4,000.....			8,378	1,537	47,257	6,715			3,790	351			-	-
\$4,000 under \$5,000.....			2,793	624	18,121	4,038			1,913	210			(*)	(*)
\$5,000 or more.....			3,086	768	11,851	3,995								
Returns under \$5,000.....	12,739	1,145	684,145	78,112	19,209,870	4,418,496	10,785	916	141,503	7,080	3,975	964	(*)	(*)
Returns \$5,000 under \$10,000.....	7,946	676	168,977	48,511	4,821,591	4,865,550	300,191	11,590	28,649	1,687	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	2,218	242	40,853	14,066	524,328	1,001,333	70,343	7,135	7,019	359	1,388	986	(*)	(*)
Returns \$15,000 or more.....	5,342	1,266	46,539	17,022	159,688	564,958	22,013	4,077	5,587	495	1,938	2,022	563	2,179

Adjusted gross income classes	Taxpayments--Continued		Tax due at time of filing		Overpayments							
	Payments on 1967 declaration				Total		Cash requested		Bonds only requested		Credit on 1968 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Grand total.....	1,376,149	2,222,268	5,693,292	1,474,556	21,410,478	2,245,031	20,956,690	2,056,760	67,432	6,405	440,972	181,868
Taxable returns, total.....	1,286,051	2,189,631	5,474,486	1,459,830	14,948,532	1,849,293	14,548,800	1,677,354	47,482	4,798	398,020	167,143
Under \$1,000.....	(*)	(*)	66,748	1,193	555,828	52,036	553,232	51,919	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	61,145	10,505	827,223	41,465	3,970,897	355,500	3,936,729	351,181	13,177	1,148	22,387	3,171
\$2,000 under \$3,000.....	105,028	25,160	815,334	78,915	2,600,725	230,999	2,554,781	224,845	8,976	835	42,930	5,319
\$3,000 under \$4,000.....	128,284	40,849	847,037	89,460	2,182,457	210,952	2,135,142	204,987			45,895	5,544
\$4,000 under \$5,000.....	144,932	57,789	731,643	89,930	1,678,284	192,173	1,637,142	183,972	11,180	1,038	37,611	7,585
\$5,000 under \$6,000.....	134,992	66,436	485,938	74,653	1,339,276	168,141	1,297,906	160,888			44,144	7,039
\$6,000 under \$7,000.....	89,976	59,536	425,906	76,990	963,622	137,408	942,629	132,748	10,958	1,348	19,393	4,153
\$7,000 under \$8,000.....	79,466	58,260	299,512	63,373	636,704	110,844	613,547	106,533			21,957	3,847
\$8,000 under \$9,000.....	82,847	67,186	272,123	67,922	383,826	84,303	360,362	77,536			27,857	6,602
\$9,000 under \$10,000.....	60,671	56,107	171,798	45,917	233,272	57,513	212,137	51,225	-	-	23,618	6,288
\$10,000 under \$15,000.....	188,111	237,167	326,831	158,223	310,074	108,626	261,245	82,934	(*)	(*)	55,874	25,369
\$15,000 under \$20,000.....	83,710	180,804	94,401	106,317	49,035	31,549	29,454	18,656	-	-	22,824	12,893
\$20,000 under \$50,000.....	101,772	558,315	91,500	249,590	37,401	60,917	13,103	19,878	(*)	(*)	26,678	41,022
\$50,000 under \$100,000.....	17,341	301,420	13,518	116,094	5,324	24,227	1,114	6,024	(*)	(*)	4,627	18,193
\$100,000 under \$200,000.....	4,633	188,483	3,540	71,733	1,317	11,373	214	2,043	-	-	1,177	9,331
\$200,000 under \$500,000.....	1,467	134,684	1,131	56,980	404	6,843	53	1,373	-	-	370	5,470
\$500,000 under \$1,000,000.....	261	51,538	212	30,409	55	2,360	7	259	-	-	51	2,101
\$1,000,000 or more.....	126	95,184	97	40,666	31	3,529	3	353	-	-	29	3,176
Montaxable returns, total.....	90,099	32,635	218,803	14,730	6,461,944	395,740	6,407,890	379,406	19,950	1,610	42,953	14,726
No adjusted gross income.....	11,948	6,978	7,000	705	48,299	19,283	43,586	16,729	(*)	(*)	(*)	(*)
Under \$600.....	12,145	2,186	41,602	1,936	3,597,702	120,437	3,581,162	118,718	9,974	450	7,364	1,269
\$600 under \$1,000.....	12,334	2,529	71,613	3,285	1,989,865	152,340	1,977,114	150,337			20,291	3,751
\$1,000 under \$2,000.....	24,852	4,536	67,425	4,851	547,858	53,108	537,313	50,746			7,357	2,538
\$2,000 under \$3,000.....	18,676	6,348	19,942	2,026	192,057	26,234	188,012	24,447	9,975	1,159		
\$3,000 under \$4,000.....	4,371	1,530	8,976	1,498	49,041	7,513	46,851	6,354				
\$4,000 under \$5,000.....					19,512	4,483	17,914	4,098			2,780	4,614
\$5,000 or more.....	5,773	8,528	2,245	429	17,610	12,342	15,938	7,977	-	-		
Returns under \$5,000.....	525,904	158,619	3,504,545	315,262	17,432,526	1,425,058	17,208,978	1,388,332	55,280	4,705	190,392	32,020
Returns \$5,000 under \$10,000.....	450,830	310,167	1,657,266	329,215	3,572,134	563,703	3,441,417	533,751	10,959	1,348	137,567	28,605
Returns \$10,000 under \$15,000.....	188,710	237,837	326,923	158,247	310,673	109,268	261,346	82,972	(*)	(*)	56,372	25,972
Returns \$15,000 or more.....	210,705	1,515,645	204,558	671,832	95,145	147,002	44,949	51,705	(*)	(*)	56,641	95,271

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Adjusted gross income less deficit.²Deficit.³Negative "Other sources."⁴Less than \$500.⁵Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

NOTE: Detail may not add to total because of rounding.

Table 7.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				(gross)		Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total.....	71,651,909	198,035,957	1504,809,479	64,075,189	411,646,226	4,994,065	29,554,503	994,237	2,163,364	1,886,730	5,564,763	1,124,545	2,211,320
No adjusted gross income.....	369,384	1,049,840	2,183,272	114,173	385,293	18,291	63,818	148,057	821,524	5,675	11,828	126,906	621,868
Under \$600.....	4,080,211	4,969,182	1,362,953	3,730,245	1,367,391	101,241	42,485	29,590	46,621	91,960	29,621	43,082	47,600
\$600 under \$1,000.....	3,319,019	4,461,014	2,640,891	2,895,415	2,302,191	122,775	85,954	19,549	29,039	96,965	58,207	29,324	30,980
\$1,000 under \$2,000.....	7,561,689	12,744,394	11,224,021	6,180,086	8,860,794	355,052	407,808	49,538	88,810	254,132	265,578	77,199	102,895
\$2,000 under \$3,000.....	5,905,285	12,342,313	14,730,832	4,829,259	11,509,296	347,350	606,195	47,676	66,606	200,085	302,637	74,207	92,036
\$3,000 under \$4,000.....	5,697,243	13,240,765	19,917,493	4,955,197	16,653,345	358,689	843,061	60,897	87,727	191,284	384,087	81,222	94,101
\$4,000 under \$5,000.....	5,451,222	14,316,603	24,521,666	4,856,281	20,998,018	380,066	1,110,276	64,137	72,479	179,194	445,047	83,843	117,349
\$5,000 under \$6,000.....	5,186,943	14,757,973	28,539,190	4,757,487	25,205,454	361,276	1,165,567	65,430	64,494	138,495	401,425	100,532	122,534
\$6,000 under \$7,000.....	5,219,182	16,188,159	33,924,784	4,889,535	30,613,218	362,877	1,240,552	70,269	81,585	131,929	418,389	87,664	101,023
\$7,000 under \$8,000.....	5,111,630	17,394,350	38,271,714	4,847,985	35,100,685	318,365	1,217,135	69,652	71,445	119,793	392,120	85,239	90,819
\$8,000 under \$9,000.....	4,477,651	15,685,234	38,025,477	4,247,033	34,755,995	308,393	1,199,922	63,030	61,730	98,433	358,787	63,435	84,642
\$9,000 under \$10,000.....	3,839,287	13,893,404	36,412,322	3,656,262	33,348,980	279,143	1,212,240	48,109	51,661	74,873	311,993	52,862	66,952
\$10,000 under \$15,000.....	10,385,432	38,123,620	124,433,259	9,845,841	112,012,915	814,269	4,724,952	142,737	162,625	189,312	994,308	126,839	182,638
\$15,000 under \$20,000.....	2,761,962	10,150,875	46,863,851	2,498,075	38,142,802	338,849	3,206,644	49,470	69,567	55,735	446,553	34,917	79,940
\$20,000 under \$50,000.....	1,958,137	7,440,232	55,056,463	1,540,503	31,349,596	447,011	8,668,594	50,673	154,063	51,344	615,470	42,490	182,617
\$50,000 under \$100,000.....	260,607	1,029,208	17,202,731	183,086	6,357,595	68,790	2,960,802	10,214	85,409	6,192	102,571	10,321	92,374
\$100,000 under \$200,000.....	51,352	192,536	6,768,206	37,124	1,893,411	9,696	632,854	3,416	62,185	1,054	21,619	3,036	49,025
\$200,000 under \$500,000.....	12,738	45,781	3,650,813	9,355	604,688	1,639	131,919	1,341	43,210	228	3,494	1,064	31,255
\$500,000 under \$1,000,000.....	2,096	7,550	1,409,980	1,587	121,404	219	21,218	295	18,774	37	957	250	11,867
\$1,000,000 or more.....	835	2,924	1,685,104	658	63,156	74	12,506	156	23,812	12	73	114	8,806
Returns under \$5,000.....	32,384,054	63,124,111	172,565,584	27,560,658	62,076,328	1,683,464	3,159,596	419,443	1,212,806	1,019,294	1,497,005	515,782	1,106,829
Returns \$5,000 under \$10,000.....	23,834,696	77,919,121	175,173,487	22,398,302	159,024,331	1,630,054	6,035,416	316,491	330,915	563,522	1,882,714	389,732	465,970
Returns \$10,000 under \$15,000.....	10,385,432	38,123,620	124,433,259	9,845,841	112,012,915	814,269	4,724,952	142,737	162,625	189,312	994,308	126,839	182,638
Returns \$15,000 or more.....	5,047,727	18,869,105	132,637,149	4,270,388	78,532,652	866,278	15,634,539	115,566	457,018	114,602	1,190,736	92,192	455,883

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Net gain		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total.....	1,478,959	13,032,056	459,748	1,497,782	6,956,005	14,593,683	1,442,246	911,798	266,406	272,741	55,077	65,356	211,370	375,018
No adjusted gross income.....	14,028	32,898	29,816	379,806	69,531	237,313	23,175	23,622	10,324	13,287	(*)	(*)	17,133	111,887
Under \$600.....	12,805	13,616	8,793	81,941	69,135	52,628	16,103	11,282	9,353	4,459	(*)	(*)	3,984	6,781
\$600 under \$1,000.....	23,887	16,962	6,955	23,438	125,387	56,412	17,088	8,870	8,373	3,727	4,583	1,895	11,758	23,240
\$1,000 under \$2,000.....	61,856	74,463	15,304	79,739	378,645	234,100	44,225	24,116	8,373	3,727	4,583	1,895	11,758	23,240
\$2,000 under \$3,000.....	70,298	123,786	19,482	26,240	362,112	213,419	55,842	39,740	15,332	13,622	5,175	1,688	16,922	21,634
\$3,000 under \$4,000.....	61,578	146,092	18,085	26,571	333,871	237,686	67,117	44,175	13,154	7,309	3,785	1,371	8,378	6,714
\$4,000 under \$5,000.....	61,804	187,387	18,788	13,564	350,119	250,222	75,146	50,350	13,453	5,235	2,793	556	14,630	10,348
\$5,000 under \$6,000.....	76,976	248,947	20,770	18,386	360,689	258,155	72,357	42,099	20,324	25,028	2,593	1,977	16,916	28,674
\$6,000 under \$7,000.....	76,057	278,650	17,952	19,114	371,376	257,485	76,442	47,471	18,222	12,508	2,793	1,710	12,775	15,771
\$7,000 under \$8,000.....	86,811	360,431	19,112	20,623	382,444	286,349	101,710	62,240	12,396	8,490	2,987	918	12,938	16,867
\$8,000 under \$9,000.....	82,751	342,123	20,729	50,852	418,865	343,955	82,363	51,817	14,955	14,003	6,959	8,282	12,744	11,739
\$9,000 under \$10,000.....	68,910	353,376	23,511	18,591	359,144	294,075	90,044	50,196	13,163	7,716	2,194	2,018	7,507	4,959
\$10,000 under \$15,000.....	260,748	1,509,296	78,184	97,843	1,468,862	1,399,934	307,756	176,894	49,976	46,756	7,191	7,198	34,903	28,773
\$15,000 under \$20,000.....	147,421	1,202,117	44,089	69,024	761,784	1,165,685	157,965	96,080	23,454	26,045	5,311	7,443	14,479	20,333
\$20,000 under \$50,000.....	278,905	4,333,542	82,985	230,084	921,635	3,121,080	206,139	143,814	34,318	57,372	5,511	15,911	18,762	37,379
\$50,000 under \$100,000.....	74,055	2,393,297	24,772	142,559	169,954	1,845,897	40,446	31,950	7,170	16,676	1,196	4,891	5,271	17,419
\$100,000 under \$200,000.....	15,616	864,826	7,157	85,234	38,944	1,354,196	6,951	5,865	1,723	5,858	318	2,362	1,479	6,274
\$200,000 under \$500,000.....	3,694	371,854	2,468	61,632	10,826	1,293,682	1,193	1,052	541	3,014	120	2,125	608	4,621
\$500,000 under \$1,000,000.....	563	105,567	552	23,188	1,907	713,942	134	121	102	959	40	376	115	774
\$1,000,000 or more.....	194	72,825	245	29,354	776	977,470	49	45	71	677	16	1,926	68	832
Returns under \$5,000.....	306,257	595,204	117,222	631,298	1,688,799	1,281,779	298,697	202,155	69,989	47,639	17,849	8,221	72,804	180,604
Returns \$5,000 under \$10,000.....	391,506	1,583,527	102,073	127,566	1,892,518	1,440,019	422,916	253,822	79,061	67,745	17,526	14,904	62,881	78,009
Returns \$10,000 under \$15,000.....	260,748	1,509,296	78,184	97,843	1,468,862	1,399,934	307,756	176,894	49,976	46,756	7,191	7,198	34,903	28,773
Returns \$15,000 or more.....	520,448	9,344,029	162,269	641,075	1,905,826	10,471,951	412,877	278,927	67,380	110,601	12,511	35,033	40,782	87,632

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 7.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

(Taxable and nontaxable returns)

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities		Rents				Royalties			
					Taxable portion		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Total.....	6,657,088	14,202,149	29,582,287	14,899,452	2,503,296	5,046,015	4,001,281	4,386,528	2,361,939	1,848,239	542,741	744,407	24,229	67,787
No adjusted gross income.....	34,538	53,554	144,237	104,248	5,974	10,613	36,747	42,718	63,325	229,889	10,652	17,817	(*)	(*)
Under \$600.....	71,139	14,408	550,581	67,572	14,905	10,098	61,196	19,907	30,522	22,052	5,574	2,596	-	-
\$600 under \$1,000.....	128,178	30,870	770,159	143,773	43,467	30,654	90,359	44,116	27,421	21,464	11,724	4,366	-	-
\$1,000 under \$2,000.....	405,579	186,428	2,237,327	808,764	338,032	357,842	431,792	290,813	96,768	53,447	34,412	16,932	-	-
\$2,000 under \$3,000.....	398,067	253,363	1,873,356	991,214	477,789	699,891	325,062	289,014	101,317	61,501	33,962	14,967	-	-
\$3,000 under \$4,000.....	315,469	228,768	1,768,856	893,650	318,237	634,947	273,963	251,530	107,888	54,512	37,561	23,624	-	-
\$4,000 under \$5,000.....	352,196	286,494	1,823,912	835,281	250,313	542,132	249,650	227,362	119,329	75,502	32,448	26,109	5,363	4,019
\$5,000 under \$6,000.....	327,856	307,424	1,843,514	767,927	162,855	386,359	244,938	220,490	147,233	85,091	30,686	22,256	-	-
\$6,000 under \$7,000.....	339,333	290,321	1,968,926	726,645	152,061	369,356	248,367	200,499	182,939	93,586	35,583	18,519	-	-
\$7,000 under \$8,000.....	347,580	331,615	2,146,222	740,845	106,524	222,879	251,899	186,660	204,977	106,102	32,358	31,908	-	-
\$8,000 under \$9,000.....	351,048	363,045	2,098,678	753,366	101,622	238,526	245,370	179,955	192,731	108,171	18,480	19,704	6,135	4,614
\$9,000 under \$10,000.....	310,152	265,002	1,922,404	650,449	75,821	215,767	238,845	176,192	171,152	79,952	26,960	24,290	-	-
\$10,000 under \$15,000.....	1,260,550	1,323,001	6,284,940	2,496,035	246,486	590,381	687,534	650,036	541,644	330,518	82,740	62,455	-	-
\$15,000 under \$20,000.....	729,992	1,099,630	2,125,175	1,346,261	88,965	262,625	253,141	379,517	174,948	138,902	46,160	59,232	3,651	1,899
\$20,000 under \$50,000.....	1,016,597	3,545,853	17,116,770	2,300,274	96,990	344,794	292,733	817,403	162,626	241,745	76,807	172,851	5,153	27,113
\$50,000 under \$100,000.....	207,614	2,215,978	243,648	745,411	17,096	83,771	55,057	282,562	28,655	85,767	18,491	100,906	2,190	14,115
\$100,000 under \$200,000.....	46,417	1,451,325	48,622	294,129	4,554	31,691	11,274	91,329	6,182	30,439	5,710	58,507	843	7,548
\$200,000 under \$500,000.....	11,968	1,042,013	12,140	143,927	1,313	10,910	2,695	25,960	1,782	19,137	1,884	40,834	312	3,916
\$500,000 under \$1,000,000.....	2,005	399,725	2,012	46,061	205	1,899	462	7,848	336	7,639	376	14,353	75	1,992
\$1,000,000 or more.....	808	513,332	808	43,621	87	881	197	2,618	165	2,822	172	12,182	25	912
Returns under \$5,000.....	1,705,167	1,053,885	9,168,428	3,844,502	1,448,716	2,286,178	1,468,769	1,165,459	546,569	518,368	166,333	106,411	4,054	4,623
Returns \$5,000 under \$10,000.....	1,675,969	1,557,407	9,979,744	3,639,231	598,884	1,432,885	1,229,419	963,796	899,032	472,902	144,068	116,676	4,178	1,936
Returns \$10,000 under \$15,000.....	1,260,550	1,323,001	6,284,940	2,496,035	246,486	590,381	687,534	650,036	541,644	330,518	82,740	62,455	3,747	3,734
Returns \$15,000 or more.....	2,015,402	10,267,856	4,149,175	4,919,684	209,210	736,571	615,559	1,607,237	374,694	526,451	149,600	458,865	12,250	57,494

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources (net)	Sick pay exclusion		Moving expense deduction	
	Net income		Net loss		Net profit		Net loss			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Total.....	514,736	1,071,911	35,512	40,212	244,535	1,911,446	102,741	444,813	1,721,061	669,596	464,027	391,769	143,963
No adjusted gross income.....	3,446	6,050	1,660	7,789	(*)	(*)	4,162	91,580	3,481,898	(*)	(*)	(*)	(*)
Under \$600.....	16,666	6,240	-	-	7,740	7,595	4,993	22,358	310,653	8,245	16,480	5,163	3,252
\$600 under \$1,000.....	30,072	22,865	5,956	4,312	-	-	-	-	15,489	10,123	14,031	-	-
\$1,000 under \$2,000.....	23,826	25,460	-	-	-	-	5,763	16,229	132,067	24,517	33,204	14,206	3,689
\$2,000 under \$3,000.....	21,544	19,847	-	-	-	-	-	-	114,310	29,765	21,057	19,570	6,999
\$3,000 under \$4,000.....	32,746	40,140	4,771	1,238	8,737	17,115	7,554	20,557	92,775	41,278	35,598	39,295	13,498
\$4,000 under \$5,000.....	27,410	39,021	-	-	4,372	6,755	-	-	133,240	68,256	44,363	43,666	13,591
\$5,000 under \$6,000.....	22,180	24,637	-	-	8,538	18,402	10,328	28,170	114,943	69,048	46,851	32,578	8,310
\$6,000 under \$7,000.....	20,090	31,263	4,212	2,655	6,555	4,493	-	-	101,612	59,607	39,961	36,814	9,731
\$7,000 under \$8,000.....	28,784	25,808	-	-	7,780	18,157	11,126	28,720	129,125	51,789	29,741	36,325	11,759
\$8,000 under \$9,000.....	17,964	19,818	-	-	11,753	23,693	-	-	110,127	46,243	20,620	36,763	12,219
\$9,000 under \$10,000.....	89,463	120,050	6,156	2,660	47,777	127,617	19,724	38,730	457,594	179,562	94,676	89,671	38,838
\$10,000 under \$15,000.....	99,711	100,162	3,956	5,055	33,993	141,130	11,106	24,861	197,942	52,847	34,373	23,589	11,908
\$15,000 under \$20,000.....	94,385	295,138	5,854	6,607	78,745	670,286	19,750	88,344	327,890	22,855	21,098	12,808	8,977
\$20,000 under \$50,000.....	25,360	135,914	2,073	4,644	21,769	463,161	5,689	37,964	96,842	2,118	2,326	626	802
\$50,000 under \$100,000.....	7,836	73,388	597	1,981	4,948	239,191	1,656	18,997	40,430	409	535	73	91
\$100,000 under \$200,000.....	2,597	47,416	221	2,671	950	104,960	649	15,854	12,900	102	168	13	18
\$200,000 under \$500,000.....	463	17,906	41	455	135	29,626	156	6,093	12,485	7	12	1	1
\$500,000 under \$1,000,000.....	193	20,789	15	149	52	34,282	85	6,358	3,253	9	10	2	3
\$1,000,000 or more.....	128,300	120,602	9,805	13,020	17,170	29,693	20,084	141,611	35,321	116,744	129,295	78,838	27,717
Returns under \$5,000.....	116,428	140,547	6,794	2,971	38,997	71,499	23,842	66,001	589,046	294,943	181,535	186,147	55,609
Returns \$5,000 under \$10,000.....	89,463	120,050	6,156	2,660	47,777	127,617	19,724	38,730	457,594	179,562	94,676	89,671	38,838
Returns \$10,000 under \$15,000.....	180,545	690,712	12,757	21,561	140,591	1,682,637	39,091	198,471	679,742	78,347	58,521	37,113	21,799

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 7.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Employee business expense deduction		Self-employed pension deduction		Total deductions (Thousand dollars)	Standard deduction						Itemized deductions			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent					
						Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)				
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)		
Total.....	3,400,011	3,650,188	115,020	83,756	81,725,998	41,508,107	22,103,240	23,134,025	9,753,719	18,374,080	12,349,522	29,774,420	59,622,757		
No adjusted gross income.....	8,938	38,205	(*)	(*)	-	-	-	-	-	-	-	-	-		
Under \$600.....	11,320	20,312	4,975	967	1,272,755	4,051,963	1,242,118	3,873,354	1,235,852	178,609	6,266	28,248	30,637		
\$600 under \$1,000.....	13,315	23,906			1,093,653	3,245,239	1,037,356	3,125,405	1,028,151	119,834	9,205	73,779	56,298		
\$1,000 under \$2,000.....	54,067	45,460			2,957,644	6,873,168	2,423,414	6,558,893	2,376,550	314,276	46,864	688,520	534,230		
\$2,000 under \$3,000.....	86,814	79,515			2,911,134	4,731,474	1,878,045	4,466,308	1,811,500	265,166	66,546	1,173,811	1,033,089		
\$3,000 under \$4,000.....	137,370	154,695			3,449,372	4,140,590	1,843,083	2,088,101	1,131,450	2,052,489	711,633	1,556,654	1,606,289		
\$4,000 under \$5,000.....	178,624	169,924	5,447	623	4,022,285	3,676,949	1,934,143	1,438,533	930,085	2,238,416	1,004,058	1,774,273	2,088,142		
\$5,000 under \$6,000.....	225,548	221,679			4,566,768	3,001,471	1,779,611	792,397	573,235	2,209,075	1,206,376	2,185,471	2,787,157		
\$6,000 under \$7,000.....	259,729	225,594			5,302,781	2,689,816	1,800,274	451,277	360,417	2,238,539	1,439,857	2,529,369	3,502,508		
\$7,000 under \$8,000.....	324,647	312,811			6,089,333	2,296,853	1,736,910	232,395	204,347	2,064,458	1,532,563	2,814,777	4,352,423		
\$8,000 under \$9,000.....	320,920	294,870			5,215	1,628	6,019,738	1,832,369	1,549,702	90,930	85,820	1,741,438	1,463,882	2,645,283	4,470,037
\$9,000 under \$10,000.....	290,434	285,578	3,093	706	5,739,385	1,441,528	1,360,479	15,929	15,930	1,425,599	1,344,549	2,397,759	4,378,906		
\$10,000 under \$15,000.....	928,104	925,773			5,581	18,816,846	2,907,551	2,900,139	498	381	2,907,052	2,899,758	7,477,882	15,916,707	
\$15,000 under \$20,000.....	310,586	362,957			5,208	6,836,624	440,206	439,394	-	-	440,206	439,394	2,321,756	6,397,229	
\$20,000 under \$50,000.....	225,566	398,450			41,806	38,786	7,691,393	170,345	170,018	-	-	170,345	170,018	1,787,793	7,521,375
\$50,000 under \$100,000.....	19,769	66,847			18,056	21,442	2,436,781	7,670	7,648	(*)	(*)	7,665	7,647	252,937	2,429,133
\$100,000 under \$200,000.....	3,281	15,771	2,314	2,938	1,130,039	800	794	-	-	800	794	50,552	1,129,246		
\$200,000 under \$500,000.....	808	5,057			216	729,154	102	101	-	-	102	101	12,636	729,053	
\$500,000 under \$1,000,000.....	125	1,401			16	293,992	8	8	-	-	8	8	2,088	293,984	
\$1,000,000 or more.....	49	1,383			2	3	366,321	4	4	-	-	4	4	831	366,317
Returns under \$5,000.....	490,446	532,016	6,583	1,143	15,706,843	26,719,384	10,358,159	21,550,594	8,513,587	5,168,790	1,844,572	5,295,286	5,348,684		
Returns \$5,000 under \$10,000.....	1,421,278	1,340,532	21,220	8,371	27,718,006	11,262,037	8,226,975	1,582,928	1,239,749	9,679,108	6,987,227	12,572,659	19,491,030		
Returns \$10,000 under \$15,000.....	928,104	925,773	15,218	5,581	18,816,846	2,907,551	2,900,139	(*)	(*)	2,907,052	2,899,758	7,477,882	15,916,707		
Returns \$15,000 or more.....	560,183	851,867	71,999	68,661	19,484,303	619,135	617,967	(*)	(*)	619,130	617,965	4,428,593	18,866,336		

Adjusted gross income classes	Exemptions (Amount) (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits								Income tax after credits (Thousand dollars)	
			Number of returns	Amount (Thousand dollars)		Retirement income credit	Investment		Foreign tax credit		All other tax credits				
							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns		Amount (Thousand dollars)
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	
Total.....	118,821,574	12,291,717	59,360,190	315,108,212	63,655,614	1,756,179	192,795	2,072,466	443,958	155,880	91,601	26,038	7,291	62,919,958	
No adjusted gross income.....	629,904	369,384	-	-	-	-	-	-	-	-	-	-	-	-	
Under \$600.....	2,981,509	4,080,211	-	-	-	-	-	-	-	-	-	-	-	-	
\$600 under \$1,000.....	2,676,608	2,691,667	627,352	35,657	5,046	(*)	(*)	(*)	(*)	-	-	-	-	5,014	
\$1,000 under \$2,000.....	7,646,636	2,439,545	5,122,144	2,648,504	378,126	105,960	2,982	35,468	1,383	-	-	-	81	373,647	
\$2,000 under \$3,000.....	7,405,388	1,388,894	4,516,391	5,478,611	818,471	295,082	20,780	67,196	4,957	5,773	637	3,374	66	792,549	
\$3,000 under \$4,000.....	7,944,459	643,278	5,053,966	9,095,564	1,421,165	290,679	26,515	117,825	10,371	-	-	1,790	75	1,383,731	
\$4,000 under \$5,000.....	8,589,962	387,533	5,063,689	12,242,747	1,956,924	246,412	26,866	140,369	15,366	-	-	1,790	125	1,914,323	
\$5,000 under \$6,000.....	8,854,784	164,312	5,022,630	15,258,742	2,473,582	171,099	22,705	146,968	20,966	8,473	612	399	37	2,429,517	
\$6,000 under \$7,000.....	9,712,896	69,145	5,150,040	18,955,660	3,110,174	116,800	18,523	143,162	23,975	3,984	732	3,180	532	3,066,417	
\$7,000 under \$8,000.....	10,436,610	25,671	5,085,959	21,776,223	3,602,888	87,972	12,578	144,866	25,502	5,486	1,849	1,989	37	3,562,928	
\$8,000 under \$9,000.....	9,411,140	11,731	4,465,920	22,606,924	3,803,486	82,573	10,982	139,056	24,596	5,115	1,207	1,790	435	3,766,271	
\$9,000 under \$10,000.....	8,336,042	4,821	3,834,466	22,343,167	3,807,606	55,020	8,634	120,692	22,662	3,497	1,459	1,026	59	3,774,797	
\$10,000 under \$15,000.....	22,874,172	9,266	10,376,166	82,764,518	14,735,156	142,454	20,116	371,665	82,602	23,917	4,782	3,004	397	14,627,244	
\$15,000 under \$20,000.....	6,090,525	3,186	2,758,776	33,951,719	6,620,180	59,574	8,358	184,025	44,569	16,502	5,167	2,299	539	6,561,539	
\$20,000 under \$50,000.....	4,464,139	2,373	1,955,764	42,923,909	10,411,625	79,707	10,850	344,839	100,132	48,288	18,317	2,829	773	10,281,599	
\$50,000 under \$100,000.....	617,525	3,774	260,233	14,154,166	5,107,948	15,076	2,094	87,245	36,964	21,338	14,125	1,021	254	5,054,522	
\$100,000 under \$200,000.....	115,521	186	51,166	5,529,238	2,536,524	4,232	579	19,343	16,183	9,084	10,336	313	257	2,509,081	
\$200,000 under \$500,000.....	27,469	85	12,653	2,902,059	1,521,839	1,276	897	5,042	8,897	3,422	8,192	108	207	1,504,850	
\$500,000 under \$1,000,000.....	4,530	35	2,061	1,118,536	610,956	199	28	927	2,469	695	3,429	17	424	604,643	
\$1,000,000 or more.....	1,754	20	815	1,322,269	733,900	80	12	394	2,848	306	20,757	7	2,995	707,286	
Returns under \$5,000.....	37,874,467	12,000,512	20,383,541	29,501,083	4,579,732	940,117	77,156	364,244	32,095	10,862	886	8,056	348	4,469,264	
Returns \$5,000 under \$10,000.....	46,751,472	275,680	23,559,025	100,940,716	16,797,735	513,464	73,422	694,743	117,700	21,466	5,610	8,334	1,099	16,599,930	
Returns \$10,000 under \$15,000.....	22,874,172	9,266	10,376,166	82,764,518	14,735,156	142,454	20,116	371,665	82,602	23,917	4,782	3,004	397	14,627,244	
Returns \$15,000 or more.....	11,321,463	6,259	5,041,468	101,901,895	24,542,991	160,144	22,101	641,814	211,561	99,635	80,323	6,594	5,447	27,223,520	

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Individual Returns/1967 • Returns Filed and Sources of Income

Table 7.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax from recomputing prior year investment credit		Self-employment tax		Tax withheld		Excess social security taxes withheld		Taxpayments		Tax withheld by regulated investment companies		Nonspecified refundable taxes withheld ⁴	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Total.....	272,516	51,966	6,373,195	1,553,054	61,961,170	52,835,964	4,093,999	297,964	1,528,902	104,745	25,410	15,890	16,613	7,763
No adjusted gross income.....	10,551	3,724	43,076	5,649	88,737	39,782	3,940	537	68,395	6,900	(*)	(*)	(*)	(*)
Under \$600.....	7,363	1,221	83,033	4,487	3,673,442	134,128	7,088	515	48,850	2,464	4,274	923	-	-
\$600 under \$1,000.....	8,578	1,734	179,976	9,935	2,701,190	218,370	515	515	48,052	2,456	4,274	923	-	-
\$1,000 under \$2,000.....	8,578	1,514	550,605	46,217	5,685,150	818,705	515	515	142,429	9,097	4,274	923	3,397	276
\$2,000 under \$3,000.....	12,966	1,615	521,868	64,666	4,479,926	1,108,869	5,955	515	125,849	8,029	4,274	923	3,397	276
\$3,000 under \$4,000.....	13,631	1,371	524,612	87,525	4,695,263	1,692,747	9,806	1,195	139,420	9,196	4,274	923	3,397	276
\$4,000 under \$5,000.....	13,964	1,625	554,386	113,384	4,684,511	2,224,210	15,500	936	140,273	9,547	4,274	923	3,397	276
\$5,000 under \$6,000.....	15,255	2,140	486,840	116,962	4,644,298	2,788,564	24,376	1,133	125,113	8,247	4,274	923	3,397	276
\$6,000 under \$7,000.....	15,072	2,542	472,485	124,034	4,811,696	3,480,913	216,308	4,527	114,547	7,306	4,274	923	3,397	276
\$7,000 under \$8,000.....	16,945	2,811	410,725	113,775	4,794,506	4,075,431	593,268	17,325	108,871	7,563	4,274	923	3,397	276
\$8,000 under \$9,000.....	14,418	2,454	351,073	101,283	4,208,801	4,189,342	573,387	27,408	82,944	5,354	4,274	923	3,397	276
\$9,000 under \$10,000.....	50,062	7,120	309,092	92,328	3,622,817	4,099,237	506,852	30,446	68,649	4,957	5,168	3,027	6,195	1,368
\$10,000 under \$15,000.....	24,224	4,378	877,989	285,873	9,757,061	14,793,410	1,543,764	119,874	181,751	12,126	5,168	3,027	6,195	1,368
\$15,000 under \$20,000.....	43,807	11,020	366,337	134,438	2,453,015	5,606,823	347,305	39,345	58,626	4,306	5,168	3,027	6,195	1,368
\$20,000 under \$50,000.....	11,933	3,782	528,947	208,226	1,456,343	5,409,946	197,828	36,559	59,838	5,997	5,168	3,027	6,195	1,368
\$50,000 under \$100,000.....	3,477	1,559	37,349	162,798	1,462,067	37,177	12,466	10,957	1,290	2,339	5,168	3,027	6,195	1,368
\$100,000 under \$200,000.....	1,299	835	14,790	5,608	32,098	493,588	8,844	3,964	3,005	454	5,168	3,027	6,195	1,368
\$200,000 under \$500,000.....	267	271	2,992	1,112	7,699	154,453	2,102	1,000	990	220	5,168	3,027	6,195	1,368
\$500,000 under \$1,000,000.....	128	271	428	148	1,298	28,628	345	155	225	68	5,168	3,027	6,195	1,368
\$1,000,000 or more.....	267	251	140	54	524	16,752	154	65	118	70	5,168	3,027	6,195	1,368
Returns under \$5,000.....	61,667	11,178	2,457,557	331,864	26,008,217	6,236,810	42,289	3,697	713,268	47,688	6,341	1,091	4,989	441
Returns \$5,000 under \$10,000.....	75,653	11,572	2,030,215	548,381	22,082,117	18,633,487	1,914,191	80,838	500,124	33,427	(*)	(*)	3,914	711
Returns \$10,000 under \$15,000.....	50,062	7,120	877,989	285,873	9,757,061	14,793,410	1,543,764	119,874	181,751	12,126	3,977	2,108	4,571	766
Returns \$15,000 or more.....	85,134	22,096	1,007,434	386,936	4,113,775	13,172,257	593,755	93,555	133,759	11,504	12,111	11,746	3,139	5,845

Adjusted gross income classes	Payments on 1967 declaration		Tax due at time of filing		Overpayments							
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Total		Cash requested		Bonds only requested		Credit on 1968 tax	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Total.....	5,672,932	12,988,909	17,503,592	8,439,966	51,167,803	10,165,890	49,405,477	9,080,138	140,937	23,921	1,923,049	1,061,836
No adjusted gross income.....	47,572	39,688	30,830	5,046	165,271	82,643	141,700	59,752	(*)	(*)	28,667	22,777
Under \$600.....	23,372	7,228	74,849	3,477	3,725,348	143,038	3,703,627	138,270	9,974	450	13,542	4,317
\$600 under \$1,000.....	22,635	5,045	213,544	8,928	2,730,365	219,151	2,710,629	215,581	8,976	551	13,149	3,019
\$1,000 under \$2,000.....	135,927	31,528	1,188,905	68,549	5,366,029	506,724	5,296,885	490,827	14,376	1,311	65,324	14,586
\$2,000 under \$3,000.....	208,138	58,697	1,258,262	127,654	4,062,530	445,414	3,969,093	425,870	11,432	1,155	100,643	18,389
\$3,000 under \$4,000.....	273,225	93,787	1,510,096	177,477	3,910,096	501,823	3,798,666	476,449	9,485	1,414	122,841	23,960
\$4,000 under \$5,000.....	346,402	142,807	1,517,524	224,978	3,809,001	573,572	3,686,403	540,964	11,476	1,525	131,509	31,083
\$5,000 under \$6,000.....	366,297	175,341	1,289,208	229,800	3,839,901	655,021	3,716,180	626,650	8,065	1,423	140,136	26,947
\$6,000 under \$7,000.....	317,286	192,767	1,318,567	259,307	3,863,489	752,247	3,767,502	726,080	10,146	1,470	100,460	24,696
\$7,000 under \$8,000.....	320,335	217,586	1,202,345	252,111	3,892,731	890,832	3,795,865	859,317	9,360	1,868	105,226	29,647
\$8,000 under \$9,000.....	327,356	243,738	1,130,535	257,509	3,338,239	853,005	3,233,179	813,450	7,755	872	114,618	38,682
\$9,000 under \$10,000.....	279,816	226,268	983,365	237,621	2,846,371	730,469	2,755,876	703,174	5,158	782	95,195	26,514
\$10,000 under \$15,000.....	1,061,982	1,111,557	3,154,063	1,010,163	7,210,567	2,130,076	6,909,898	1,993,838	21,687	5,701	336,039	130,537
\$15,000 under \$20,000.....	622,088	975,251	1,204,296	695,062	1,552,098	622,472	1,382,766	520,973	8,685	2,712	193,000	98,787
\$20,000 under \$50,000.....	1,043,341	3,835,013	1,179,433	1,909,368	776,182	699,666	514,969	386,979	4,077	2,424	299,526	310,261
\$50,000 under \$100,000.....	216,131	2,650,720	195,408	1,177,017	65,029	211,487	19,182	65,751	75	85	50,639	145,657
\$100,000 under \$200,000.....	46,360	1,430,293	39,948	667,988	11,349	83,362	2,450	21,766	5	66	9,735	61,533
\$200,000 under \$500,000.....	11,910	885,378	10,011	505,353	2,701	41,830	498	10,038	-	-	2,378	31,792
\$500,000 under \$1,000,000.....	1,973	328,167	1,698	259,810	383	12,534	78	3,275	-	-	321	9,260
\$1,000,000 or more.....	786	338,049	706	362,751	122	10,525	31	1,135	-	-	101	9,390
Returns under \$5,000.....	1,057,270	378,780	5,794,011	616,107	23,768,641	2,472,363	23,307,003	2,347,713	65,925	6,519	475,675	118,132
Returns \$5,000 under \$10,000.....	1,611,091	1,055,700	5,924,019	1,236,348	17,780,732	3,881,574	17,268,602	3,728,671	40,483	6,415	555,636	146,487
Returns \$10,000 under \$15,000.....	1,061,982	1,111,557	3,154,063	1,010,163	7,210,567	2,130,076	6,909,898	1,993,838	21,687	5,701	336,039	130,537
Returns \$15,000 or more.....	1,942,589	10,442,872	2,631,499	5,577,348	2,407,863	1,681,877	1,919,974	1,009,916	12,842	5,286	555,699	666,680

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Adjusted gross income less deficit.²Deficit.³Negative "Other sources."⁴Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

NOTE: Detail may not add to total because of rounding.

Table 8.—NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total.....	12,978,971	32,823,145	17,363,981	9,852,223	12,789,431	892,854	1,590,355	313,484	1,175,804	676,965	1,158,139	357,794	1,017,155
No adjusted gross income.....	369,384	1,049,840	2,183,272	114,173	385,293	18,291	63,818	148,057	821,524	5,675	11,828	126,906	621,868
Under \$600.....	4,080,211	4,969,182	1,362,953	3,730,245	1,367,391	101,241	42,485	29,590	46,621	91,960	29,621	43,082	47,600
\$600 under \$1,000.....	2,696,437	3,838,433	2,054,962	2,306,131	1,759,379	111,610	76,710	18,951	28,726	90,792	54,869	28,127	30,483
\$1,000 under \$2,000.....	2,559,292	7,308,975	3,769,885	1,531,607	2,118,701	244,946	270,646	37,968	77,651	187,312	197,886	63,235	87,724
\$2,000 under \$3,000.....	1,554,755	6,017,584	3,829,407	968,309	2,160,913	164,011	279,139	26,132	45,503	114,973	180,021	38,699	61,007
\$3,000 under \$4,000.....	792,930	3,910,601	2,747,350	542,245	1,723,163	109,372	259,353	22,403	44,154	67,224	153,258	23,174	36,097
\$4,000 under \$5,000.....	482,414	2,838,242	2,142,138	349,629	1,432,210	67,624	208,105	11,281	18,851	47,476	144,998	12,036	38,993
\$5,000 under \$6,000.....	217,477	1,427,518	1,182,400	163,469	829,880	31,980	118,322	8,178	13,338	23,340	90,753	10,173	21,996
\$6,000 under \$7,000.....	101,428	729,960	653,413	72,309	419,306	17,018	75,743	3,655	17,397	16,956	83,414	5,412	19,376
\$7,000 under \$8,000.....	52,783	356,909	292,664	34,050	196,024	7,780	37,796	2,593	5,793	13,964	75,853		
\$8,000 under \$9,000.....	25,423	134,051	213,727	16,058	119,975	7,015	32,744			7,181	39,130	4,787	13,096
\$9,000 under \$10,000.....	12,199	71,278	116,122	6,308	43,653	2,694	18,881	3,429	25,035	3,391	25,226		
\$10,000 under \$15,000.....	22,068	119,358	261,904	12,456	109,717	6,151	54,883			5,336	50,380	964	5,197
\$15,000 under \$20,000.....	6,016	25,944	101,438	1,861	30,163	1,656	17,742	575	3,402	947	12,942	440	4,116
\$20,000 under \$50,000.....	5,158	21,539	142,920	2,691	62,743	1,295	25,531	454	7,072			623	19,282
\$50,000 under \$100,000.....	597	2,268	40,246	405	14,248	117	5,321	122	4,215	432	7,883	77	6,553
\$100,000 under \$200,000.....	232	880	31,510	161	7,035	34	1,739	57	5,535	2	50	27	1,225
\$200,000 under \$500,000.....	104	385	31,336	73	5,168	12	1,115	22	2,510	3	21	20	1,381
\$500,000 under \$1,000,000.....	40	128	27,061	30	3,343	7	280	8	4,200	2	7	7	364
\$1,000,000 or more.....	23	71	94,818	14	1,128	1	2	8	4,274	-	-	6	799

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Net gain		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total.....	182,256	441,307	89,865	693,188	934,651	1,061,686	146,068	101,621	60,044	49,736	13,559	9,619	61,071	175,980
No adjusted gross income.....	14,028	32,898	29,816	379,806	69,531	237,313	23,175	23,622	10,324	13,287	(*)	(*)	17,133	111,887
Under \$600.....	12,805	13,616	8,793	81,941	69,135	52,628	16,103	11,282	5,175	1,668			6,572	15,354
\$600 under \$1,000.....	22,092	15,412	6,955	23,438	107,723	50,587	14,306	7,322	4,178	2,791	3,984	1,719		
\$1,000 under \$2,000.....	42,102	50,539	12,522	78,644	235,637	182,712	22,783	14,366	6,383	3,515			6,383	8,146
\$2,000 under \$3,000.....	33,063	62,584	10,339	20,091	179,500	127,600	22,465	15,093	11,143	10,657	2,787	902	11,941	17,613
\$3,000 under \$4,000.....	16,591	46,375	8,356	12,383	104,560	77,777	17,543	10,015	6,378	2,660	3,585	1,060	3,995	2,616
\$4,000 under \$5,000.....	14,750	46,055	4,503	3,753	66,572	61,671	12,147	8,635	2,305	1,071			5,380	3,336
\$5,000 under \$6,000.....	7,580	25,721			34,841	47,601	5,450	3,815	3,590	1,819			2,986	8,153
\$6,000 under \$7,000.....	5,420	26,429			20,036	19,817	3,594	1,442	4,414	3,600			1,820	1,918
\$7,000 under \$8,000.....	5,989	32,217	5,505	19,715	17,332	29,699	1,411	765			1,995	1,294	2,987	1,919
\$8,000 under \$9,000.....	2,992	18,255			9,171	20,344	2,417	1,532	3,785	2,701				
\$9,000 under \$10,000.....					5,242	2,466	1,275	1,113			-	-	1,465	2,022
\$10,000 under \$15,000.....	2,798	20,094	1,392	16,097	8,886	25,460	2,077	1,544	1,267	1,574	(*)	(*)		
\$15,000 under \$20,000.....	862	9,862	445	11,425	3,146	13,139	684	550	474	1,635	(*)	(*)	333	1,232
\$20,000 under \$50,000.....	1,007	13,627	885	28,141	2,637	37,803	485	408	538	2,435	-	-		
\$50,000 under \$100,000.....	126	2,007	508	5,684	392	17,501	102	85	54	98	(*)	(*)	43	584
\$100,000 under \$200,000.....	52	1,747	89	5,473	177	11,880	31	22	24	184	5	26	19	329
\$200,000 under \$500,000.....	19	1,398	38	3,255	81	10,610	13	7	7	12	1	21	8	471
\$500,000 under \$1,000,000.....	9	1,000	13	2,958	35	12,569	5	3	2	25	2	24	3	5
\$1,000,000 or more.....	8	21,470	6	425	19	22,510	2	2	1	6	2	1,545	3	393

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Total.....	832,939	705,369	3,699,063	1,883,193	798,846	1,207,784	881,225	736,739	309,014	436,410	100,589	70,866	780	29,992
No adjusted gross income.....	34,538	53,554	144,237	104,248	5,974	10,613	36,747	42,718	63,325	229,889	10,652	17,817	(*)	(*)
Under \$600.....	71,139	14,408	550,581	67,572	14,905	10,098	61,196	19,907	30,522	22,052	5,574	2,596	-	-
\$600 under \$1,000.....	113,981	27,485	644,917	126,958	40,492	28,868	87,777	42,107	26,230	21,044	10,533	3,741	-	-
\$1,000 under \$2,000.....	236,873	112,208	1,072,614	550,929	283,074	304,573	343,104	237,774	67,973	41,093	25,868	10,595	-	-
\$2,000 under \$3,000.....	177,643	111,315	676,414	482,756	279,488	424,804	182,469	170,337	52,137	43,210	22,426	8,693	(*)	(*)
\$3,000 under \$4,000.....	90,020	81,434	310,749	233,028	111,844	234,354	82,702	87,714	29,372	15,369	11,331	5,572	-	-
\$4,000 under \$5,000.....	47,728	56,998	136,157	124,025	43,866	116,477	36,923	47,495	13,654	14,001	4,183	1,393	-	-
\$5,000 under \$6,000.....	19,672	20,523	67,515	53,871			20,873	25,313	8,760	8,702	3,973	3,622	(*)	(*)
\$6,000 under \$7,000.....	11,104	17,087	32,873	25,245	16,280	66,209	10,311	15,890	5,643	7,464	1,256	2,772	-	-
\$7,000 under \$8,000.....	6,177	7,368	22,711	21,602			9,148	14,213	4,372	3,607			-	-
\$8,000 under \$9,000.....	5,404	10,987	13,173	12,414					2,755	9,384	3,036	6,382	-	-
\$9,000 under \$10,000.....	5,099	9,970	5,925	5,500	1,042	6,299	7,065	17,956					-	-
\$10,000 under \$15,000.....	6,889	19,098	11,855	16,657	1,092	4,120			2,927	8,588	1,172	3,060	-	-
\$15,000 under \$20,000.....	2,993	23,019	4,420	11,857	507	333	1,126	2,723	643	2,752			-	-
\$20,000 under \$50,000.....	2,827	24,775	4,018	25,021	246	610	1,476	8,191	491	3,534	372	961	-	-
\$50,000 under \$100,000.....	486	18,129	529	7,117			189	1,931	116	2,303	133	1,247	97	26,911
\$100,000 under \$200,000.....	207	16,174	217	4,483	17	169	67	1,124	53	1,397	41	970	-	-
\$200,000 under \$500,000.....	95	15,929	100	4,188	9	73	33	614	24	1,148	20	1,305	2	14
\$500,000 under \$1,000,000.....	39	14,431	38	3,454	4	93	15	586	10	836	11	84	-	-
\$1,000,000 or more.....	22	50,428	22	2,270	6	94	5	147	7	38	6	57	-	-

Footnotes at end of table. See text for "Explanations of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Individual Returns/1967 • Returns Filed and Sources of Income

Table 8.—NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources (net) (Thousand dollars)	Sick pay exclusion		Moving expense deduction	
	Net income		Net loss		Net profit		Net loss			Number of returns (51)	Amount (Thousand dollars) (52)	Number of returns (53)	Amount (Thousand dollars) (54)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)					
Total.....	68,290	69,095	5,497	12,568	8,220	20,312	18,125	160,315	323,188	31,778	53,598	15,500	7,596
No adjusted gross income.....	3,446	6,050	1,660	7,789	(*)	(*)	4,162	91,580	348,189	(*)	(*)	(*)	(*)
Under \$600.....	13,691	4,379	3,578	3,533	3,978	3,969	4,772	17,122	310,653	8,245	16,480	7,856	4,349
\$600 under \$1,000.....	13,206	8,411							15,475				
\$1,000 under \$2,000.....	15,675	17,644							76,732				
\$2,000 under \$3,000.....	9,238	8,110							40,521				
\$3,000 under \$4,000.....									9,807				
\$4,000 under \$5,000.....	5,762	4,339	-	-					21,105	7,740	8,311	6,870	2,889
\$5,000 under \$6,000.....			-	-				20					
\$6,000 under \$7,000.....	2,847	7,608	-	-			3,180	15,839	386				
\$7,000 under \$8,000.....			-	-				3596					
\$8,000 under \$9,000.....	1,440	577	(*)	(*)	3,085	5,276		34,000	-				
\$9,000 under \$10,000.....			-	-				-	104	-	-	-	-
\$10,000 under \$15,000.....	1,924	3,013	-	-				-	3665	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	642	1,815	-	-	387	3,442	883	5,996	3109	-	-	-	-
\$20,000 under \$50,000.....	277	3,057	(*)	(*)					12,362	(*)	(*)	-	-
\$50,000 under \$100,000.....	70	583			62	1,425	77	2,967	21,586	-	-	-	-
\$100,000 under \$200,000.....	36	640	5	260	11	543	32	1,485	706	(*)	(*)	-	-
\$200,000 under \$500,000.....	18	475	4	14	6	665	16	1,568	131	-	-	-	-
\$500,000 under \$1,000,000.....	7	818	2	57	1	4	5	983	2275	-	-	-	-
\$1,000,000 or more.....	12	1,576	-	-	1	5	4	419	20	-	-	-	-

Adjusted gross income classes	Employee business expense deduction		Self-employed pension deduction		Total deductions (Thousand dollars)	Standard deduction						Itemized deductions	
						Total		Minimum		10 percent			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)		(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Total.....	144,392	241,562	2,881	587	7,678,014	10,957,498	4,536,073	10,300,424	4,414,695	657,071	121,377	1,652,090	3,141,936
No adjusted gross income.....	8,938	38,205	(*)	(*)	-	-	-	-	-	-	-	-	-
Under \$600.....	11,320	20,312	(*)	(*)	1,272,755	4,051,963	1,242,118	3,873,354	1,235,852	178,609	6,266	28,248	30,637
\$600 under \$1,000.....	11,724	22,958	-	-	916,596	2,628,814	861,619	2,540,471	855,033	88,343	6,587	67,623	54,977
\$1,000 under \$2,000.....	19,404	19,556	-	-	1,385,672	2,159,260	1,001,594	1,959,986	972,448	199,273	29,146	400,032	384,079
\$2,000 under \$3,000.....	25,654	31,495	(*)	(*)	1,178,819	1,156,938	678,688	1,073,052	657,805	83,886	20,883	397,817	500,131
\$3,000 under \$4,000.....	26,164	42,109	-	-	876,077	488,234	355,847	456,826	345,059	31,409	10,788	304,696	520,229
\$4,000 under \$5,000.....	19,742	25,733	1,263	320	662,227	306,898	257,793	291,144	250,673	15,754	7,120	175,516	404,434
\$5,000 under \$6,000.....	11,137	20,337			378,395	97,537	81,645	74,252	69,142	23,286	12,503	119,939	296,750
\$6,000 under \$7,000.....					192,202	37,669	29,769	21,754	19,739	15,915	10,030	63,759	162,433
\$7,000 under \$8,000.....	5,011	5,735			137,966	15,360	12,950	9,579	8,943	6,976	5,124	37,423	125,016
\$8,000 under \$9,000.....	3,047	2,334			99,845	4,500	3,929			3,302	2,811	20,924	95,917
\$9,000 under \$10,000.....			48,220	3,391	3,219	-	-	-	3,392	3,219	8,807	45,001	
\$10,000 under \$15,000.....	1,775	10,750	-	-	132,595	5,403	5,402	-	5,402	5,402	16,666	127,194	
\$15,000 under \$20,000.....			-	-	69,957	935	911	-	935	911	5,080	69,045	
\$20,000 under \$50,000.....			-	-	104,042	578	577	-	578	577	4,581	103,465	
\$50,000 under \$100,000.....	456	1,780			37,206	16	12	(*)	(*)	11	11	582	37,193
\$100,000 under \$200,000.....	11	127	(*)	(*)	35,811	1	1	-	-	1	1	231	35,811
\$200,000 under \$500,000.....	6	19	-	-	37,415	-	-	-	-	1	-	104	37,414
\$500,000 under \$1,000,000.....	3	24	-	-	33,267	-	-	-	-	-	-	40	33,267
\$1,000,000 or more.....	2	87	-	-	78,947	-	-	-	-	-	-	23	78,947

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits								Income tax after credits (Thousand dollars)
			Number of returns	Amount (Thousand dollars)		Retirement income credit		Investment credit		Foreign tax credit		All other tax credits		
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
Total.....	19,693,888	12,291,717	687,252	835,084	144,387	424,861	37,688	255,067	84,037	6,344	22,193	4,719	525	-
No adjusted gross income.....	629,904	369,384	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	2,981,509	4,080,211	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	2,303,060	2,691,667	4,771	216	29	(*)	(*)	2,787	15	-	-	-	-	-
\$1,000 under \$2,000.....	4,385,385	2,439,545	119,747	27,791	3,906	97,029	2,814	20,934	1,056					
\$2,000 under \$3,000.....	3,610,551	1,388,894	165,860	104,867	15,087	135,627	11,858	30,110	3,106					
\$3,000 under \$4,000.....	2,346,360	643,278	149,652	95,172	13,982	110,161	8,995	38,500	4,625	3,704	745	4,682	240	
\$4,000 under \$5,000.....	1,702,945	387,533	94,881	108,129	15,636	50,221	7,884	44,147	7,642					
\$5,000 under \$6,000.....	856,511	164,312	53,164	88,617	13,044	19,056	4,007	33,114	8,732					
\$6,000 under \$7,000.....	437,977	69,145	32,283	69,782	10,551			26,726	9,092	-	-			
\$7,000 under \$8,000.....	214,146	25,671	27,112	71,008	10,894			22,941	9,675					
\$8,000 under \$9,000.....	80,430	11,731	13,692	45,752	7,141	10,583	2,087	12,391	6,793	1,917	1,894	(*)	(*)	
\$9,000 under \$10,000.....	42,767	4,821	7,378	31,409	5,095			6,285	4,947					
\$10,000 under \$15,000.....	71,615	9,266	12,802	80,209	13,554			12,093	12,642					
\$15,000 under \$20,000.....	15,566	3,186	2,830	30,641	5,745	-	-	2,505	4,808	325	936	-	-	
\$20,000 under \$50,000.....	12,923	2,373	2,785	48,960	10,869			2,319	9,074	316	1,770	-	-	
\$50,000 under \$100,000.....	1,361	374	223	7,389	2,264	201	29	171	1,440	53	820	-	-	
\$100,000 under \$200,000.....	528	186	46	1,735	671	-	-	33	244	16	405	1	36	
\$200,000 under \$500,000.....	231	85	19	1,548	755	-	-	11	87	9	668	-	-	
\$500,000 under \$1,000,000.....	77	35	5	790	480	1	1	1	1	2	270	2	252	
\$1,000,000 or more.....	42	20	3	21,070	14,686	-	-	-	1	2	14,685	-	-	

Footnotes at end of table. See text for "Explanations of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 8.—NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax from recomputing prior year investment credit		Self-employment tax		Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies		Nonspecified refundable taxes withheld	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Total.....	64,852	14,681	1,368,457	184,350	8,873,392	796,848	33,404	2,846	532,994	42,520	3,827	858	3,201	173
No adjusted gross income.....	10,551	3,724	43,076	5,649	88,737	39,782	3,940	537	68,395	6,900	(*)	(*)	(*)	(*)
Under \$600.....	6,372	1,218	83,033	4,487	3,673,442	134,128	2,991	248	48,850	2,464	3,481	650	2,787	129
\$600 under \$1,000.....	7,580	1,600	165,614	9,117	2,143,971	161,953	5,173	379	46,855	2,416				
\$1,000 under \$2,000.....	5,585	1,056	381,806	31,690	1,211,320	118,523			115,476	7,975				
\$2,000 under \$3,000.....	7,779	1,055	261,076	32,043	775,450	109,242			76,190	5,578				
\$3,000 under \$4,000.....	5,785	817	169,138	28,627	428,315	76,225	6,284	562	58,243	4,686	3,989	637	-	-
\$4,000 under \$5,000.....	5,386	903	114,113	25,004	290,199	51,041			43,747	4,024				
\$5,000 under \$6,000.....	4,815	1,004	56,453	15,312	139,477	35,350			27,130	2,421				
\$6,000 under \$7,000.....	3,990	586	34,378	10,969	63,247	17,438			16,358	1,727				
\$7,000 under \$8,000.....	3,586	1,036	24,935	8,360	29,462	12,745	3,352	330	14,362	1,739	5,536	883	-	-
\$8,000 under \$9,000.....	2,465	804	11,570	4,178	14,318	11,594			5,785	583				
\$9,000 under \$10,000.....	577	376	6,849	2,519	4,378	3,216			3,989	637				
\$10,000 under \$15,000.....	282	391	11,957	4,622	9,459	11,531			5,536	883				
\$15,000 under \$20,000.....	54	54	2,671	1,087	1,420	2,772	349	92	1,117	171	821	238	(*)	(*)
\$20,000 under \$30,000.....	24	28	1,600	620	1,747	6,726			821	238				
\$30,000 under \$50,000.....	15	10	126	45	269	1,822			89	67				
\$50,000 under \$100,000.....	4	2	28	12	108	1,087			38	14				
\$100,000 under \$200,000.....	2	1	15	5	47	902	8	7	19	5	1	5	112	(*)
\$200,000 under \$500,000.....	4	2	5	2	21	698			11	6				
\$500,000 under \$1,000,000.....	2	1	5	2	21	698			6	1				
\$1,000,000 or more.....	8	18	5	2	8	74			5	2				

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Overpayments							
	Payments on 1967 declaration				Total		Cash requested		Bonds only requested		Credit on 1968 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Total.....	360,877	177,131	1,074,370	124,163	9,166,659	945,542	8,972,353	849,920	25,305	2,894	216,651	92,727
No adjusted gross income.....	47,572	39,688	30,830	5,046	165,271	82,643	141,700	59,752	(*)	(*)	28,667	22,777
Under \$600.....	23,372	7,228	74,849	3,477	3,725,348	143,038	3,703,627	138,270	9,974	450	13,542	4,317
\$600 under \$1,000.....	20,447	4,837	146,790	7,735	2,174,537	167,115	2,157,397	163,662				
\$1,000 under \$2,000.....	69,601	19,656	311,190	23,129	1,276,636	136,251	1,244,053	125,249				
\$2,000 under \$3,000.....	67,110	22,568	195,780	21,472	809,349	126,098	778,716	116,401				
\$3,000 under \$4,000.....	42,982	17,515	122,996	17,857	439,313	87,079	415,824	78,803	14,132	1,924	38,857	9,450
\$4,000 under \$5,000.....	31,872	12,550	84,590	15,948	298,035	57,875	281,493	50,950				
\$5,000 under \$6,000.....	20,502	8,585	40,694	9,607	144,431	39,977	134,086	35,888				
\$6,000 under \$7,000.....	8,850	6,563	25,567	7,186	61,850	21,048	56,260	16,677				
\$7,000 under \$8,000.....	8,376	4,595	18,951	5,242	30,458	15,658	26,469	13,894	-	-	4,388	1,763
\$8,000 under \$9,000.....	6,964	7,398	7,581	2,612	17,498	17,217	14,312	13,013				
\$9,000 under \$10,000.....	2,261	1,174	4,189	1,262	5,641	3,609	4,976	3,220				
\$10,000 under \$15,000.....	5,865	8,119	7,623	2,531	11,331	17,890	8,700	14,159				
\$15,000 under \$20,000.....	2,274	4,619	1,731	609	3,018	6,758	2,027	4,775	(*)	-	7,054	4,370
\$20,000 under \$30,000.....	2,328	6,314	958	407	3,156	12,765	2,241	8,442				
\$30,000 under \$50,000.....	290	1,802	33	12	487	3,671	278	2,292				
\$50,000 under \$100,000.....	137	1,684	15	12	182	2,775	103	1,655				
\$100,000 under \$200,000.....	49	784	3	4	80	1,802	60	1,405	-	-	29	397
\$200,000 under \$500,000.....	17	1,307	1	1	25	2,053	18	1,196				
\$500,000 under \$1,000,000.....	8	144	2	17	14	221	13	218				
\$1,000,000 or more.....												

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

1 Adjusted gross income less deficit.

2 Deficit.

3 Negative "Other sources."

4 Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

5 Less than \$500.

NOTE: Detail may not add to total because of rounding.

Table 9 . —SELECTED PATTERNS OF INCOME: NUMBER OF RETURNS AND AMOUNT OF INCOME FOR RETURNS WITH SALARIES AND WAGES, BUSINESS NET INCOME OR LOSS, SALES OF PROPERTY NET GAIN OR LOSS, AND INVESTMENT AND OTHER INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

	Returns with two types of income—Continued						Returns with three types of income					
	Business net income or sales of property net gain or loss			Business net income or loss and investment and other income			Sales of property net gain or loss and investment and other income			Salaries and wages (gross), business net income or loss and sales of property net gain or loss		
	Number of returns	Business net income or sales of property net gain or loss (Thousand dollars)	Salaries and wages (gross) or loss (Thousand dollars)	Number of returns	Business net income or loss and investment and other income (Thousand dollars)	Salaries and wages (gross) or loss (Thousand dollars)	Number of returns	Business net income or loss and investment and other income (Thousand dollars)	Salaries and wages (gross) or loss (Thousand dollars)	Number of returns	Salaries and wages (gross) or loss (Thousand dollars)	Salaries and wages (gross) or loss (Thousand dollars)
Adjusted gross income classes	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	20,356,761	160,089,983	7,681,031	261,152	1,123,904	194,759	1,642,348	10,238,960	1,750,278	1,060,250	1,970,894	6,510,215
Taxable returns, total.....	18,728,045	158,034,195	7,476,051	122,485	984,500	114,191	1,114,508	9,896,254	1,430,153	708,397	1,818,451	5,854,728
Under \$1,000.....	98,933	86,969	6,097	(*)	(*)	(*)	2,793	2,077	538	6,942	2,114	4,230
\$1,000 under \$2,000.....	914,086	1,264,466	120,736	7,181	9,105	1,991	59,855	66,971	28,139	47,910	18,216	53,454
\$2,000 under \$3,000.....	817,176	1,834,575	256,332	7,780	17,397	1,864	90,397	159,407	69,724	78,868	32,290	172,107
\$3,000 under \$4,000.....	1,063,118	3,417,364	347,719	13,952	39,637	9,098	109,281	273,970	109,603	69,729	42,324	205,283
\$4,000 under \$5,000.....	1,290,125	5,495,101	406,647	12,833	47,906	10,112	109,775	399,917	95,472	83,713	76,615	306,300
\$5,000 under \$6,000.....	1,414,419	7,424,032	483,679	13,432	65,393	8,624	97,854	431,233	110,321	70,819	81,836	307,766
\$6,000 under \$7,000.....	1,657,715	10,349,680	569,576	8,578	47,559	7,614	88,625	483,155	92,948	43,740	50,283	232,885
\$7,000 under \$8,000.....	1,821,334	13,275,398	505,643	8,845	67,643	-1,097	80,774	532,875	73,673	34,529	45,904	213,336
\$8,000 under \$9,000.....	1,721,788	14,215,938	599,735	8,412	57,746	13,058	59,843	454,221	54,781	44,046	87,186	230,974
\$9,000 under \$10,000.....	1,573,789	14,523,263	537,906	8,108	69,888	7,130	55,688	454,742	74,276	26,090	59,233	190,537
\$10,000 under \$15,000.....	4,750,915	55,762,110	1,802,826	17,038	182,179	21,908	162,115	1,747,076	224,227	85,002	249,400	780,210
\$15,000 under \$20,000.....	1,151,361	18,865,632	745,252	6,566	96,682	15,862	77,153	1,199,253	134,713	43,693	179,043	582,331
\$20,000 under \$50,000.....	434,289	10,453,475	818,107	8,531	227,906	13,948	107,623	2,873,907	270,752	57,232	396,964	1,305,235
\$50,000 under \$100,000.....	17,004	883,890	201,777	774	45,932	2,378	11,597	680,672	61,831	11,581	199,710	587,199
\$100,000 under \$200,000.....	1,766	153,306	73,495	44	4,768	1,012	109,915	17,095	17,095	3,259	124,655	314,589
\$200,000 under \$500,000.....	217	27,556	30,507	9	1,460	982	111	10,328	10,328	1,046	101,367	199,731
\$500,000 under \$1,000,000.....	11	1,277	6,000	2	1,215	-2	11	5,693	1,620	142	40,073	27,890
\$1,000,000 or more.....	3	163	4,015	1	1,461	-	1	1,395	112	56	37,238	50,671
Non-taxable returns, total.....	1,628,716	2,055,788	404,980	138,666	139,403	80,569	527,841	342,708	320,224	351,853	152,443	655,486
No adjusted gross income.....	9,759	48,844	-129,920	27,610	-112,817	24,938	70,540	-251,976	-12,111	8,835	-14,497	-7,302
Under \$600.....	406,428	156,655	8,651	14,756	-299	4,946	62,625	5,629	16,600	22,957	-780	9,534
\$600 under \$1,000.....	432,135	301,660	42,481	14,351	6,794	4,106	71,198	30,439	16,600	42,326	13,275	19,932
\$1,000 under \$2,000.....	369,803	403,540	166,165	23,938	20,621	14,561	157,634	134,127	97,571	112,898	35,508	136,690
\$2,000 under \$3,000.....	212,755	363,702	169,657	18,552	37,411	8,339	83,526	115,386	90,866	83,919	56,203	137,546
\$3,000 under \$4,000.....	99,546	282,841	73,637	11,769	34,780	6,174	36,893	90,402	37,438	37,108	16,000	115,007
\$4,000 under \$5,000.....	50,276	191,416	41,614	10,971	44,930	3,974	20,877	66,804	26,555	25,888	13,993	104,028
\$5,000 or more.....	48,014	307,130	32,695	16,719	107,983	13,558	24,548	151,897	35,636	17,922	32,841	130,051
Returns under \$5,000.....	5,764,140	13,847,134	1,509,817	104,093	145,791	90,120	875,395	1,093,151	588,064	621,094	289,161	1,286,810
Returns \$5,000 under \$10,000.....	8,235,285	60,068,998	2,686,277	62,801	400,484	45,994	404,521	2,472,317	431,726	234,156	349,103	1,308,399
Returns \$10,000 under \$15,000.....	4,752,007	55,774,927	1,802,950	18,039	193,080	22,909	163,916	1,766,124	227,015	86,194	250,066	793,458
Returns \$15,000 or more.....	1,605,329	30,398,924	1,881,987	16,219	384,549	35,736	198,516	4,907,368	503,573	118,806	1,082,564	3,141,548

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 9. —SELECTED PATTERNS OF INCOME: NUMBER OF RETURNS AND AMOUNT OF INCOME FOR RETURNS WITH SALARIES AND WAGES, BUSINESS NET INCOME OR LOSS, SALES OF PROPERTY NET GAIN OR LOSS, AND INVESTMENT AND OTHER INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with three types of income—Continued										Returns with four types of income							
	Salaries and wages (gross), business net income or loss, and investment and other income					Business net income or loss, sales of property net gain or loss, and investment and other income					Salaries and wages (gross), business net income or loss, sales of property net gain or loss and investment and other income							
Number of returns	Salaries and wages (gross) (Thousand dollars)	Business net income or loss (Thousand dollars)	Investment and other income (Thousand dollars)	Number of returns	Salaries and wages (gross) (Thousand dollars)	Sales of property net gain or loss (Thousand dollars)	Investment and other income (Thousand dollars)	Number of returns	Business net income or loss (Thousand dollars)	Sales of property net gain or loss (Thousand dollars)	Investment and other income (Thousand dollars)	Number of returns	Salaries and wages (gross) (Thousand dollars)	Business net income or loss (Thousand dollars)	Sales of property net gain or loss (Thousand dollars)	Investment and other income (Thousand dollars)		
2,428,360	17,433,682	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
2,177,932	16,773,937	5,956,970	1,264,047	3,749,182	43,244,032	4,048,603	6,708,351	1,206,456	12,019,439	2,598,439	3,996,646	1,637,688	15,563,676	7,390,461	8,030,691	4,616,944	4,301,630	
Taxable returns, total.....																		
Under \$1,000.....	23,727	(*)	(*)	(*)	8,134	4,061	2,140	1,685	(*)	(*)	(*)	(*)	7,968	11,372	(*)	(*)	(*)	
\$1,000 under \$2,000.....	23,727	27,991	5,869	4,534	75,304	78,844	9,062	33,701	14,556	10,621	532	11,795	7,968	361	641	452		
\$2,000 under \$3,000.....	54,430	108,356	23,596	11,343	61,011	114,068	3,777	38,993	32,315	34,392	16,844	30,293	18,136	24,077	7,955	4,729		
\$3,000 under \$4,000.....	95,101	240,737	66,336	36,336	84,829	239,813	13,710	61,322	49,643	95,005	41,957	39,337	34,687	89,242	7,220	13,700		
\$4,000 under \$5,000.....	138,588	472,504	117,125	42,377	123,922	435,478	14,005	118,915	54,092	144,368	120,938	49,330	160,938	237,014	23,050	11,795		
\$5,000 under \$6,000.....	169,190	729,792	159,500	51,992	143,206	646,801	19,950	134,830	54,804	193,303	31,821	77,417	64,792	237,014	62,547	20,403		
\$6,000 under \$7,000.....	199,567	1,059,261	189,488	55,323	198,731	1,113,638	52,167	157,078	58,743	249,355	40,226	76,325	84,309	346,809	84,304	33,724		
\$7,000 under \$8,000.....	212,250	1,204,003	249,465	66,358	241,250	1,570,791	48,425	209,655	53,242	224,629	52,112	123,522	78,103	409,248	110,508	29,545		
\$8,000 under \$9,000.....	201,479	1,387,497	269,023	67,232	261,171	1,999,543	66,421	196,708	53,981	234,857	49,606	115,039	81,472	457,307	107,582	58,441		
\$9,000 under \$10,000.....	179,347	1,349,177	286,691	63,729	232,640	2,024,766	68,337	151,451	46,859	303,364	51,564	89,737	90,164	606,459	144,449	47,443		
\$10,000 under \$15,000.....	539,602	5,013,640	1,270,556	247,807	1,058,040	11,719,248	448,339	997,929	163,247	1,377,824	233,392	399,176	2,723,708	820,684	227,045	329,339		
\$15,000 under \$20,000.....	183,529	2,149,341	853,458	192,627	546,932	8,254,047	454,622	756,387	96,224	1,165,755	175,696	328,236	194,491	2,087,283	768,167	220,669		
\$20,000 under \$30,000.....	160,244	2,385,124	1,825,712	308,832	505,588	11,264,879	1,104,842	1,966,285	207,309	4,741,015	586,835	1,082,204	338,095	5,058,446	3,134,765	836,315		
\$30,000 under \$40,000.....	16,096	436,019	488,471	114,414	60,656	2,573,953	549,073	913,607	50,650	2,423,433	369,536	575,284	86,580	2,358,886	1,821,434	673,517		
\$40,000 under \$50,000.....	1,908	96,772	109,818	38,790	11,989	713,483	388,885	485,128	9,348	673,701	236,462	313,592	21,141	913,544	636,311	584,022		
\$50,000 under \$100,000.....	231	20,728	26,949	16,580	2,628	188,076	360,398	262,523	2,071	186,790	191,977	203,388	5,991	362,070	227,231	523,588		
\$100,000 under \$1,000,000.....	14	1,227	4,391	5,692	440	31,839	197,277	68,269	323	41,834	82,812	87,470	1,086	82,808	377,030	222,237		
\$1,000,000 or more.....	1	32	1,299	59	191	13,342	233,318	101,692	108	9,401	101,047	117,452	448	48,463	22,445	582,636		
Nontaxable returns, total.....																		
250,429	659,745	-189,377	-18,496	132,340	257,362	13,854	52,214	257,343	-151,850	304,021	244,083	157,403	587,705	-640,228	267,938	22,039		
No adjusted gross income.....																		
Under \$600.....	32,018	98,430	-231,449	-69,320	2,467	12,267	-12,340	39,800	-362,182	81,469	-51,293	22,844	118,184	-430,054	39,366	-88,067		
\$600 under \$1,000.....	13,559	15,565	-12,867	2,443	12,403	15,034	-3,460	19,610	-14,016	8,798	12,382	9,763	62,334	-87,424	27,853	625		
\$1,000 under \$2,000.....	18,147	19,480	-4,218	18,831	24,896	18,831	-3,322	21,157	-18,582	20,110	16,187	10,755	16,987	-11,874	1,808	-3,905		
\$2,000 under \$3,000.....	56,214	85,293	10,794	25,624	28,679	7,160	7,720	59,888	-15,505	53,664	51,632	25,123	51,126	49,626	12,502	12,502		
\$3,000 under \$4,000.....	45,664	83,510	10,974	19,273	33,436	47,777	7,456	31,216	40,103	19,674	35,282	21,206	42,437	-5,368	7,670	8,933		
\$4,000 under \$5,000.....	34,560	93,560	19,011	836	17,161	27,505	10,818	22,503	39,181	23,028	38,648	18,979	47,896	-953	8,242	12,428		
\$5,000 under \$10,000.....	19,218	65,596	16,714	4,545	4,467	12,398	-244	8,233	17,665	20,852	31,098	14,147	42,916	5,755	11,082	2,206		
\$10,000 or more.....	31,049	198,313	33,161	9,769	11,886	94,871	8,367	28,734	151,374	76,426	110,147	34,586	205,825	-37,207	122,291	77,320		
Returns under \$5,000.....	533,813	1,312,749	-13,770	66,862	473,654	1,034,756	48,183	278,095	-17,375	318,628	283,080	234,129	667,765	-563,943	53,375	176,850		
Returns \$5,000 under \$10,000.....	989,385	5,962,398	1,201,387	311,327	1,087,211	7,424,027	253,830	857,042	1,360,372	259,144	545,394	418,845	2,172,944	533,943	224,227	281,597		
Returns \$10,000 under \$15,000.....	542,234	5,039,831	1,274,038	249,529	1,059,137	11,734,883	451,757	999,771	1,399,833	242,198	408,245	334,352	2,751,213	824,373	326,327	336,218		
Returns \$15,000 or more.....	362,928	5,118,704	3,305,778	636,329	1,129,180	23,050,366	3,294,833	4,573,443	9,276,609	1,778,469	2,759,927	650,362	10,971,754	6,596,656	3,979,540	4,298,209		

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Throughout this table, includes business or professional, farm, partnership and Small Business Corporation net profit or net loss.

Throughout this table, includes gain or loss from sales of capital assets, gain from sales of depreciable property, and gain or loss from sale of property other than capital assets.

NOTE: Detail may not add to total because of rounding.

Table 10.—FORM 1040A RETURNS: INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (gross) (Thousand dollars)	Interest received		Dividends in adjusted gross income		Other income		Exemptions (Thousand dollars)	Taxable income (Thousand dollars)
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total.....	18,436,774	52,370,122	52,172,023	2,992,554	171,310	127,853	5,360	57,933	21,457	20,473,029	27,535,566
Taxable returns, total.....	12,640,447	46,944,122	46,790,728	2,377,263	134,090	93,893	4,003	42,950	15,328	13,775,739	27,535,566
Under \$1,000.....	405,533	382,667	380,451	60,930	2,216	-	-	-	-	243,320	23,453
\$1,000 under \$2,000.....	3,181,337	4,689,440	4,666,147	503,420	21,416	15,982	543	-	-	2,008,288	1,728,995
\$2,000 under \$3,000.....	2,118,561	5,263,843	5,243,511	300,654	19,283	-	-	10,987	1,948	1,667,280	2,910,908
\$3,000 under \$4,000.....	2,043,647	7,141,105	7,114,326	340,608	20,995	16,981	754	-	-	2,103,578	4,234,018
\$4,000 under \$5,000.....	1,733,005	7,784,712	7,758,705	333,616	23,552	21,975	1,015	13,984	6,921	2,212,653	4,723,217
\$5,000 under \$6,000.....	1,041,801	5,712,673	5,697,818	224,741	12,746	-	-	-	-	1,536,631	3,570,517
\$6,000 under \$7,000.....	804,074	5,208,857	5,196,639	210,757	10,186	20,976	941	-	-	1,374,817	3,297,128
\$7,000 under \$8,000.....	625,280	4,675,725	4,664,752	178,794	9,506	-	-	17,979	6,459	1,230,383	2,969,264
\$8,000 under \$9,000.....	406,532	3,435,413	3,427,697	127,853	7,425	17,979	750	-	-	837,236	2,254,784
\$9,000 under \$10,000.....	280,677	2,649,687	2,640,682	95,890	6,765	-	-	-	-	561,553	1,823,213
\$10,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	5,796,326	5,426,002	5,381,296	615,292	37,223	33,961	1,359	14,983	6,130	6,697,289	-
Under \$600.....	2,868,697	945,046	934,747	267,692	9,760	13,984	476	-	-	1,863,854	-
\$600 under \$1,000.....	1,556,208	1,174,801	1,163,146	257,703	11,000	-	-	-	-	1,151,874	-
\$1,000 under \$2,000.....	670,228	973,683	962,636	54,937	6,459	19,977	883	-	-	1,255,554	-
\$2,000 under \$3,000.....	348,599	853,266	848,423	20,976	3,546	-	-	14,983	6,130	947,509	-
\$3,000 under \$4,000.....	170,803	599,137	598,118	13,984	6,456	-	-	-	-	621,484	-
\$4,000 under \$5,000.....	128,852	570,243	564,525	-	-	-	-	-	-	556,160	-
\$5,000 or more.....	52,939	309,821	309,701	-	-	-	-	-	-	300,854	-
Returns under \$5,000.....	15,225,471	30,377,946	30,234,735	2,154,519	124,683	88,898	3,669	38,955	14,878	14,631,554	13,620,590
Returns \$5,000 under \$10,000.....	3,211,303	21,992,176	21,937,288	838,035	46,627	38,955	1,691	18,978	6,579	5,841,475	13,914,976
Returns \$10,000 or more.....	-	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Income tax (Thousand dollars)	Tax withheld		Tax due at time of filing		Overpayment refund					
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Total		Cash requested		Bonds only requested	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Grand total.....	4,499,683	18,047,222	5,887,710	1,912,797	96,080	16,168,385	1,484,138	16,104,458	1,478,352	63,926	5,785
Taxable returns, total.....	4,499,683	12,501,607	5,561,474	1,912,797	96,080	10,622,771	1,157,900	10,575,823	1,153,674	46,946	4,229
Under \$1,000.....	3,321	389,552	39,634	15,982	99	389,552	36,415	387,554	36,338	-	-
\$1,000 under \$2,000.....	247,232	3,118,410	497,472	274,684	7,316	2,881,682	257,564	2,869,696	256,560	20,976	1,545
\$2,000 under \$3,000.....	438,013	2,091,592	590,663	236,727	11,734	1,860,858	164,394	1,853,866	163,931	-	-
\$3,000 under \$4,000.....	671,844	2,023,670	814,852	384,557	15,354	1,630,123	158,368	1,624,130	157,848	-	-
\$4,000 under \$5,000.....	770,506	1,725,014	913,075	337,611	13,922	1,384,406	156,502	1,377,414	155,893	14,983	1,337
\$5,000 under \$6,000.....	597,033	1,037,805	690,282	195,775	12,369	835,039	105,614	833,041	105,407	-	-
\$6,000 under \$7,000.....	557,546	803,075	643,108	169,805	10,790	629,276	96,350	625,280	95,874	-	-
\$7,000 under \$8,000.....	506,094	625,280	580,877	134,845	9,935	488,438	84,717	483,443	84,037	10,987	1,347
\$8,000 under \$9,000.....	389,457	406,532	443,178	87,899	7,802	318,633	61,521	316,635	61,331	-	-
\$9,000 under \$10,000.....	188,638	280,677	348,333	74,914	6,759	204,764	36,455	204,764	36,455	-	-
\$10,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	-	5,545,615	326,238	-	-	5,545,615	326,238	5,528,634	324,679	16,981	1,559
Under \$600.....	-	2,850,718	88,142	-	-	2,850,718	88,142	2,842,727	87,741	-	-
\$600 under \$1,000.....	-	1,492,282	111,185	-	-	1,492,282	111,185	1,487,288	110,819	-	-
\$1,000 under \$2,000.....	-	585,326	53,647	-	-	585,326	53,647	584,327	53,506	-	-
\$2,000 under \$3,000.....	-	313,639	36,496	-	-	313,639	36,496	312,640	36,389	16,981	1,559
\$3,000 under \$4,000.....	-	144,833	17,738	-	-	144,833	17,738	143,834	17,330	-	-
\$4,000 under \$5,000.....	-	112,870	12,434	-	-	112,870	12,434	111,871	12,298	-	-
\$5,000 or more.....	-	45,947	6,596	-	-	45,947	6,596	45,947	6,596	-	-
Returns under \$5,000.....	2,130,916	14,847,905	3,175,336	1,249,561	48,425	13,646,289	1,092,884	13,595,347	1,088,653	50,941	4,231
Returns \$5,000 under \$10,000.....	2,368,767	3,199,317	2,712,374	663,236	47,655	2,522,096	391,254	2,509,111	389,699	12,985	1,554
Returns \$10,000 or more.....	-	-	-	-	-	-	-	-	-	-	-

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

NOTE: Detail may not add to total because of rounding.

Individual Returns/1967 • Returns Filed and Sources of Income

Table 11.—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS RECEIVED: TYPE OF DIVIDEND, DIVIDEND EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Total dividends and other distributions		Capital gain distributions received		Nontaxable distributions received		Domestic and foreign dividends received					
							Total		Dividend exclusions		Dividends in adjusted gross income	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	11,650,150	16,942,981	2,886,765	1,462,410	1,148,816	186,074	11,589,536	15,294,557	10,987,705	1,092,358	6,657,088	14,202,149
Taxable returns, total.....	10,377,273	15,998,704	2,633,172	1,346,267	1,067,386	173,104	10,321,644	14,479,392	9,844,379	982,557	5,824,149	13,496,780
Under \$1,000.....	30,293	8,526	9,126	3,153	-	-	30,293	5,373	30,093	1,987	14,196	3,386
\$1,000 under \$2,000.....	297,142	111,594	72,348	17,825	14,090	519	290,159	93,251	272,372	19,031	168,706	74,220
\$2,000 under \$3,000.....	342,179	203,486	76,172	32,544	23,834	2,838	340,988	168,104	320,195	26,058	220,424	142,048
\$3,000 under \$4,000.....	382,305	213,218	89,579	32,794	34,860	3,544	382,194	177,082	358,842	29,748	225,449	147,334
\$4,000 under \$5,000.....	485,317	328,797	106,499	54,364	42,516	3,541	482,935	270,895	444,717	41,403	304,468	229,496
\$5,000 under \$6,000.....	559,809	410,015	139,319	75,466	49,553	3,191	555,836	331,360	523,762	44,461	308,184	286,901
\$6,000 under \$7,000.....	601,302	379,079	127,549	52,966	54,545	4,721	597,922	321,393	562,419	48,163	328,229	273,234
\$7,000 under \$8,000.....	683,255	427,625	161,180	46,013	60,171	4,549	678,689	377,066	638,635	52,823	341,403	324,247
\$8,000 under \$9,000.....	721,500	467,036	175,272	57,201	60,558	2,582	717,322	407,256	678,773	55,202	345,644	332,058
\$9,000 under \$10,000.....	650,728	356,910	149,580	46,016	64,490	4,208	647,287	306,688	601,226	51,659	305,053	255,032
\$10,000 under \$15,000.....	2,657,996	1,810,366	692,602	246,961	257,126	21,520	2,637,093	1,541,882	2,516,051	237,936	1,253,661	1,303,903
\$15,000 under \$20,000.....	1,297,189	1,401,762	339,990	166,307	139,318	17,496	1,291,003	1,217,940	1,251,657	141,420	726,999	1,076,611
\$20,000 under \$50,000.....	1,379,243	4,080,812	408,443	330,953	202,557	43,130	1,376,139	3,706,824	1,353,914	185,635	1,013,770	3,521,078
\$50,000 under \$100,000.....	239,842	2,378,118	69,152	108,704	47,509	35,091	239,642	2,234,318	228,914	36,454	207,128	2,197,849
\$100,000 under \$200,000.....	48,222	1,499,668	12,877	41,731	12,147	14,708	48,197	1,443,204	47,924	8,052	46,210	1,435,151
\$200,000 under \$500,000.....	12,149	1,059,542	2,838	23,999	3,300	7,406	12,144	1,028,135	12,093	2,051	11,873	1,026,084
\$500,000 under \$1,000,000.....	2,005	393,215	467	5,479	570	2,153	2,004	385,585	1,998	341	1,966	385,244
\$1,000,000 or more.....	797	468,935	179	3,791	242	2,107	797	463,036	794	133	786	462,904
Nontaxable returns, total.....	1,272,726	944,275	253,595	116,144	81,430	12,971	1,267,892	815,164	1,143,325	109,801	832,937	705,368
No adjusted gross income.....	60,135	67,166	11,107	7,538	3,356	800	60,122	58,829	55,056	5,274	34,538	53,554
Under \$600.....	131,648	26,707	18,998	4,856	11,064	278	131,448	21,573	109,343	7,165	71,139	14,408
\$600 under \$1,000.....	183,045	54,937	38,387	13,361	8,588	805	181,455	40,771	165,814	13,288	113,981	27,485
\$1,000 under \$2,000.....	345,288	170,626	66,246	29,290	22,146	2,507	342,905	138,829	299,590	26,623	236,873	112,208
\$2,000 under \$3,000.....	260,510	162,459	47,362	23,124	13,083	1,354	260,111	137,982	244,186	26,670	177,643	111,315
\$3,000 under \$4,000.....	128,641	111,425	29,811	15,162	9,232	524	128,441	95,739	119,783	14,307	90,020	81,434
\$4,000 under \$5,000.....	65,937	78,877	19,881	11,474	7,842	3,363	65,738	64,041	59,178	7,042	47,728	56,998
\$5,000 or more.....	97,672	272,078	21,803	11,339	6,119	3,340	97,672	257,400	90,375	9,432	61,015	247,966
Returns under \$5,000.....	2,707,439	1,537,819	585,516	245,483	190,612	19,873	2,696,788	1,272,469	2,479,170	218,596	1,705,167	1,053,885
Returns \$5,000 under \$10,000.....	3,297,414	2,124,709	771,272	286,210	294,000	21,306	3,277,877	1,817,205	3,079,258	259,816	1,675,969	1,597,407
Returns \$10,000 under \$15,000.....	2,667,016	1,831,543	694,660	248,079	257,490	21,549	2,646,113	1,561,918	2,524,302	238,874	1,260,550	1,323,001
Returns \$15,000 or more.....	2,978,278	11,448,902	835,319	682,636	406,715	123,348	2,968,757	10,642,965	2,904,975	375,071	2,015,402	10,267,856
JOINT RETURNS												
Grand total.....	7,982,712	10,908,584	2,010,075	957,629	773,248	129,257	7,939,132	9,821,754	7,536,664	821,533	4,159,083	9,000,206
Taxable returns, total.....	7,358,572	10,439,560	1,877,768	896,712	739,221	121,508	7,317,392	9,421,391	6,983,004	758,196	3,775,547	8,663,177
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	4,488	1,171	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	61,573	26,245	15,226	9,148	2,689	41	61,374	17,056	57,089	5,656	30,539	11,400
\$3,000 under \$4,000.....	117,101	41,764	24,868	6,048	7,561	470	117,101	35,247	109,737	10,862	56,802	24,385
\$4,000 under \$5,000.....	198,462	102,236	41,561	16,090	17,092	1,496	197,071	84,651	181,940	21,254	112,402	63,401
\$5,000 under \$6,000.....	248,377	120,191	60,029	21,992	18,889	927	244,663	97,273	227,897	21,844	110,830	75,429
\$6,000 under \$7,000.....	315,261	150,968	72,103	25,387	28,321	1,889	312,873	123,692	286,424	27,459	149,457	96,237
\$7,000 under \$8,000.....	450,535	160,129	93,475	19,273	37,452	2,090	447,953	138,768	419,221	35,585	182,513	103,186
\$8,000 under \$9,000.....	507,356	219,957	116,936	25,453	35,637	1,289	505,362	193,217	477,535	39,584	203,134	153,636
\$9,000 under \$10,000.....	479,471	172,157	112,644	30,415	41,600	1,501	478,280	140,244	440,952	39,133	192,370	101,113
\$10,000 under \$15,000.....	2,282,805	1,118,897	580,372	177,768	200,518	13,396	2,265,075	927,732	2,154,047	207,736	972,593	719,966
\$15,000 under \$20,000.....	1,173,624	945,966	305,554	130,204	117,725	11,440	1,167,539	804,305	1,130,889	130,634	623,562	673,785
\$20,000 under \$50,000.....	1,254,383	2,963,969	374,092	273,184	174,594	33,852	1,251,540	2,657,023	1,230,969	173,951	899,072	2,482,970
\$50,000 under \$100,000.....	209,718	1,834,174	64,343	96,037	42,619	31,026	209,537	1,707,106	207,962	34,403	186,809	1,672,687
\$100,000 under \$200,000.....	42,777	1,166,405	11,801	36,263	10,716	12,280	42,753	1,117,836	42,516	7,518	40,875	1,110,317
\$200,000 under \$500,000.....	10,420	817,863	2,494	20,901	2,878	6,312	10,415	790,649	10,376	1,882	10,175	788,768
\$500,000 under \$1,000,000.....	1,704	309,042	426	4,724	497	1,710	1,703	302,610	1,698	311	1,667	302,299
\$1,000,000 or more.....	657	288,426	152	3,095	214	1,789	657	283,542	655	119	648	283,423
Nontaxable returns, total.....	624,142	469,029	132,306	60,915	34,027	7,749	621,740	400,367	553,660	63,338	383,534	337,031
No adjusted gross income.....	41,673	55,490	7,804	5,720	2,609	745	41,660	49,026	38,261	4,074	22,815	44,951
Under \$600.....	18,347	5,602	4,288	690	(*)	(*)	18,347	4,871	15,557	1,393	9,270	3,479
\$600 under \$1,000.....	38,138	10,932	7,232	2,605	3,496	133	37,539	8,241	34,647	3,617	21,290	4,625
\$1,000 under \$2,000.....	120,423	51,314	22,484	10,307	9,704	1,284	119,431	40,960	95,665	9,487	71,270	31,472
\$2,000 under \$3,000.....	169,984	79,076	31,152	10,808	7,842	3,363	169,585	66,985	155,162	18,951	109,359	48,036
\$3,000 under \$4,000.....	101,309	72,398	23,062	12,792	4,074	71	101,109	59,535	93,951	11,966	65,703	47,569
\$4,000 under \$5,000.....	53,426	58,410	17,294	10,180	7,842	3,363	53,227	44,867	46,666	6,011	38,591	38,857
\$5,000 or more.....	80,842	135,807	18,990	7,813	4,712	2,113	80,842	125,882	73,751	7,839	45,236	118,042
Returns under \$5,000.....	924,923	504,637	196,664	85,118	56,857	7,645	919,940	411,878	831,772	93,535	540,142	318,350
Returns \$5,000 under \$10,000.....	2,069,572	865,961	471,402	128,508	165,604	8,863	2,057,842	728,599	1,914,563	169,988	914,645	558,623
Returns \$10,000 under \$15,000.....	2,289,665	1,126,978	582,005	178,487	200,785	13,418	2,271,935	935,073	2,160,139	208,458	977,322	726,585
Returns \$15,000 or more.....	2,698,552	8,411,008	760,004	565,516	350,002	99,331	2,689,415	7,746,204	2,630,190	349,552	1,766,975	7,396,648

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 12.—RETURNS WITH PARTNERSHIP NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	1,938,707	6,664,793	135,898,025	1,135,426	11,899,066	298,162	3,491,194	80,075	44,371.8	63,413	276,150	79,516	404,005
Taxable returns, total.....	1,666,590	5,748,496	35,552,785	1,034,239	11,445,463	263,923	3,365,807	58,599	24,366.0	53,480	250,677	55,928	219,705
Under \$1,000.....	(*)	(*)	1,683	-	-	(*)	(*)	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	22,536	25,727	34,274	5,574	8,318	-	-	-	-	1,994	1,332	-	-
\$2,000 under \$3,000.....	46,378	79,413	118,477	17,293	36,770	3,790	6,036	2,792	4,322	3,984	5,850	2,992	3,714
\$3,000 under \$4,000.....	54,756	117,308	193,799	23,477	53,759	4,788	8,725	-	-	2,992	5,765	2,593	2,839
\$4,000 under \$5,000.....	61,340	152,058	276,382	32,315	96,546	8,279	25,091	3,192	4,327	3,591	5,528	2,793	4,043
\$5,000 under \$6,000.....	88,175	249,359	487,985	46,034	182,442	11,038	23,548	3,591	4,030	4,056	9,534	3,990	4,384
\$6,000 under \$7,000.....	87,531	273,879	568,460	49,465	237,153	10,634	29,417	6,583	7,970	3,391	9,916	1,995	3,095
\$7,000 under \$8,000.....	99,535	335,796	747,124	59,660	304,181	12,430	40,692	2,793	3,495	3,425	9,994	3,990	8,095
\$8,000 under \$9,000.....	99,861	347,866	847,254	65,744	399,461	12,834	49,384	2,793	3,495	4,231	1,995	3,192	6,963
\$9,000 under \$10,000.....	90,991	318,806	863,371	62,341	420,917	12,902	53,141	1,862	4,231	10,199	43,467	9,117	25,182
\$10,000 under \$15,000.....	334,743	1,213,821	4,102,216	231,998	1,971,864	48,604	284,159	10,073	18,257	16,402	25,812	25,557	153,017
\$15,000 under \$20,000.....	190,203	708,895	3,289,894	130,935	1,431,130	33,069	284,057	6,009	11,521	18,253	44,687	19,375	42,889
\$20,000 under \$50,000.....	359,998	1,403,200	11,066,957	225,369	3,458,547	78,166	1,431,460	13,954	52,056	10,666	46,780	9,384	27,641
\$50,000 under \$100,000.....	98,493	404,275	6,597,312	62,425	1,767,468	21,781	836,113	4,893	45,217	10,666	158,871	25,200	180,458
\$100,000 under \$200,000.....	22,632	87,887	3,002,296	15,834	695,876	4,043	223,963	1,817	35,687	18,092	158,871	25,200	180,458
\$200,000 under \$500,000.....	6,105	22,838	1,761,684	4,574	276,819	808	53,937	751	26,386	120	1,927	527	14,858
\$500,000 under \$1,000,000.....	1,093	4,051	731,137	853	66,422	112	8,578	193	10,913	18	184	135	5,724
\$1,000,000 or more.....	425	1,522	862,480	348	37,790	47	6,706	96	15,243	7	46	65	5,865
Nontaxable returns, total....	272,116	916,299	134,524	101,186	453,603	34,238	125,388	21,476	200,061	9,931	25,474	23,588	184,299
No adjusted gross income....	43,844	138,266	250,629	18,504	111,718	4,112	28,709	9,248	113,878	(*)	(*)	7,803	111,083
Under \$600.....	21,599	50,900	6,436	6,411	55,798	(*)	(*)	2,792	9,200	2,793	3,905	2,992	8,578
\$600 under \$1,000.....	29,046	58,707	22,480	6,959	8,314	2,195	2,014	2,792	9,200	2,793	3,905	2,992	8,578
\$1,000 under \$2,000.....	54,624	150,125	80,829	11,536	37,327	6,184	8,439	2,194	22,658	2,793	3,905	2,992	9,272
\$2,000 under \$3,000.....	43,402	143,589	107,100	16,124	33,138	4,987	8,464	2,793	4,333	2,194	3,984	1,995	5,334
\$3,000 under \$4,000.....	24,907	106,604	86,463	12,446	34,555	4,389	10,873	2,793	4,333	2,194	3,984	1,995	5,334
\$4,000 under \$5,000.....	19,253	89,453	85,731	9,752	24,390	3,391	9,048	4,449	49,992	3,697	15,292	4,415	39,698
\$5,000 or more.....	35,441	178,655	462,431	19,754	148,363	7,584	55,940	4,449	49,992	3,697	15,292	4,415	39,698
Returns under \$5,000.....	423,480	1,113,946	1,507,425	260,091	500,633	44,109	110,099	23,610	160,207	16,402	25,812	25,557	153,017
Returns \$5,000 under \$10,000.....	493,579	1,669,144	3,699,497	298,760	1,609,403	65,727	223,843	17,281	41,486	18,253	44,687	19,375	42,889
Returns \$10,000 under \$15,000.....	338,931	1,232,509	4,153,824	234,485	1,991,329	49,397	294,270	10,806	21,415	10,666	46,780	9,384	27,641
Returns \$15,000 or more.....	682,717	2,649,194	27,537,279	442,090	7,797,701	138,929	2,862,982	28,378	220,610	18,092	158,871	25,200	180,458

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss				Net gain		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	1,478,959	13,032,056	459,748	1,497,782	757,643	4,326,287	179,082	119,449	35,239	50,097	8,474	19,507	27,973	86,878
Taxable returns, total.....	1,296,703	12,590,749	369,883	804,594	681,341	3,968,543	162,804	108,771	28,001	39,862	6,849	15,087	22,896	47,559
Under \$1,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-
\$1,000 under \$2,000.....	19,754	23,924	2,781	1,095	4,582	1,106	4,437	(*)	-	-	-	-	-	-
\$2,000 under \$3,000.....	37,235	61,202	9,142	6,149	9,165	4,437	6,561	5,490	-	-	(*)	(*)	-	-
\$3,000 under \$4,000.....	45,026	99,717	9,730	14,188	10,949	24,381	2,888	1,964	2,786	798	-	-	3,978	4,650
\$4,000 under \$5,000.....	47,054	141,332	14,285	9,811	16,528	8,967	2,888	1,964	2,786	798	-	-	-	-
\$5,000 under \$6,000.....	69,396	223,226	18,779	12,892	25,267	13,065	4,152	2,104	-	-	-	-	-	-
\$6,000 under \$7,000.....	70,637	252,221	16,894	12,788	21,897	19,062	5,076	2,217	-	-	-	-	-	-
\$7,000 under \$8,000.....	80,822	328,214	18,713	20,396	31,250	26,191	5,105	3,704	-	-	-	-	-	-
\$8,000 under \$9,000.....	81,155	332,928	18,706	43,391	29,068	31,510	6,235	3,836	2,787	3,978	2,193	789	1,994	3,194
\$9,000 under \$10,000.....	67,514	344,316	23,477	18,384	26,347	33,046	11,400	5,402	5,586	5,214	-	-	-	-
\$10,000 under \$15,000.....	257,950	1,489,202	76,792	81,786	120,645	161,610	30,416	19,310	-	-	1,134	1,114	3,049	2,178
\$15,000 under \$20,000.....	146,559	1,192,255	43,644	57,599	83,789	153,344	20,432	13,748	2,964	2,763	638	918	2,630	5,072
\$20,000 under \$50,000.....	277,898	4,319,915	82,100	201,943	207,815	732,051	49,131	34,923	9,113	13,799	1,727	6,142	6,648	15,181
\$50,000 under \$100,000.....	73,929	2,391,290	24,564	136,875	68,750	676,367	15,485	12,301	3,372	7,717	643	2,734	3,052	10,340
\$100,000 under \$200,000.....	15,564	863,079	7,068	79,761	18,084	587,883	2,936	2,467	961	2,846	194	1,272	994	3,729
\$200,000 under \$500,000.....	3,675	370,456	2,430	58,377	5,388	603,158	522	465	316	1,551	84	1,754	413	2,359
\$500,000 under \$1,000,000.....	554	104,567	539	20,230	1,015	350,180	61	58	69	686	28	339	89	495
\$1,000,000 or more.....	186	51,355	239	28,929	403	542,114	21	18	47	510	9	10	49	361
Nontaxable returns, total....	182,253	441,306	89,863	693,189	76,300	357,744	16,281	10,681	7,235	10,234	1,623	4,420	5,073	39,321
No adjusted gross income....	14,028	32,898	29,816	379,806	13,202	112,895	2,983	2,169	1,633	2,881	(*)	(*)	2,012	33,927
Under \$600.....	12,805	13,616	8,793	81,941	5,419	27,466	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	22,092	15,412	6,955	23,438	8,949	14,643	3,579	2,328	2,986	1,517	-	-	-	-
\$1,000 under \$2,000.....	42,102	50,539	12,522	78,644	12,545	64,062	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	33,603	62,584	10,339	20,091	11,148	11,392	1,995	1,182	-	-	1,448	2,684	1,993	982
\$3,000 under \$4,000.....	16,551	46,375	8,356	12,383	6,178	3,445	4,776	2,971	-	-	-	-	-	-
\$4,000 under \$5,000.....	14,750	46,055	4,503	3,753	6,361	4,176	-	-	-	-	-	-	-	-
\$5,000 or more.....	26,862	173,827	8,579	93,133	12,498	119,665	2,948	2,031	2,616	5,836	-	-	1,068	4,412
Returns under \$5,000.....	306,257	595,204	117,222	631,298	105,426	277,041	25,164	16,867	5,418	4,660	1,372	2,225	6,196	36,264
Returns \$5,000 under \$10,000.....	391,506	1,583,527	102,073	127,566	141,609	141,309	34,105	18,633	7,993	7,762	2,593	1,100	4,408	7,396
Returns \$10,000 under \$15,000.....	260,748	1,509,296	78,184	97,843	122,775	172,711	30,809	19,663	4,457	5,614	1,134	1,114	3,250	3,581
Returns \$15,000 or more.....	520,448	9,344,029	162,269	641,075	387,833	3,735,226	89,004	64,286	17,371	32,061	3,375	15,068	14,119	39,337

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 12.—RETURNS WITH PARTNERSHIP NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (Taxable portion)		Rents				Royalties										
							Net income		Net loss		Net income		Net loss								
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)							
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)							
Grand total.....	611,872	2,865,078	1,370,813	1,701,772	58,538	129,048	294,694	592,866	195,173	379,910	74,097	190,645	5,565	41,439							
Taxable returns, total.....	573,504	2,725,592	1,239,019	1,574,057	47,308	115,219	260,539	546,279	167,206	272,172	63,389	172,737	5,242	17,052							
Under \$1,000.....	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-	-							
\$1,000 under \$2,000.....	(*)	(*)	10,778	4,971	-	-	6,771	4,915	{	{	3,619	2,085	{	(*)							
\$2,000 under \$3,000.....	5,962	3,132	21,493	12,232	2,975	976	-	-							3,978	3,037	-	-			
\$3,000 under \$4,000.....	6,566	3,262	34,232	19,491	2,986	7,689	6,566	6,287							-	-	-	-			
\$4,000 under \$5,000.....	6,677	2,187	34,166	13,269			7,835	3,804							4,389	2,897	-	-			
\$5,000 under \$6,000.....	17,594	12,857	55,699	33,246	{	8,938	16,767	14,927	20,960	5,088	3,540	1,995	2,292	-							
\$6,000 under \$7,000.....	16,312	19,932	53,266	28,050				10,822	7,069	11,137	6,112	3,225	1,673	-	-						
\$7,000 under \$8,000.....	18,962	19,015	61,247	44,314				14,329	21,606	8,356	8,603	-	-	-	-						
\$8,000 under \$9,000.....	16,990	50,784	63,578	37,958				9,370	7,329	11,736	12,816	4,052	4,766	-	-						
\$9,000 under \$10,000.....	17,839	21,458	53,666	24,705				13,998	7,074	8,600	6,153	-	-	-	-						
\$10,000 under \$15,000.....	84,267	79,824	251,443	169,713	8,000	17,275	43,385	60,630	34,908	34,105	8,567	7,604	759	643							
\$15,000 under \$20,000.....	72,864	96,543	154,076	143,718	5,838	16,366	30,992	49,765	19,322	22,935	7,350	9,714	710	564							
\$20,000 under \$50,000.....	202,974	564,228	323,103	499,009	12,230	30,238	72,114	191,959	42,140	88,506	21,397	43,642	1,762	2,375							
\$50,000 under \$100,000.....	78,341	572,916	92,852	283,509	4,344	14,262	22,411	103,182	13,061	46,286	8,669	38,795	1,035	3,502							
\$100,000 under \$200,000.....	20,468	459,955	21,669	135,931	1,390	6,918	5,324	41,387	3,202	17,882	3,088	27,801	508	4,705							
\$200,000 under \$500,000....	5,813	407,491	5,872	73,424	485	3,776	1,339	13,680	992	12,297	1,086	21,020	202	2,878							
\$500,000 under \$1,000,000....	1,063	185,354	1,063	26,408	90	729	249	4,960	194	4,951	230	7,849	50	1,406							
\$1,000,000 or more.....	413	226,433	417	24,049	32	223	107	1,672	103	2,052	111	5,496	17	669							
Nontaxable returns, total....	38,370	139,485	131,794	127,715	11,231	13,832	34,155	46,589	27,967	107,737	10,708	17,908	(*)	(*)							
No adjusted gross income...	6,779	25,819	24,976	37,589	(*)	(*)	5,431	9,458	9,971	83,704	2,825	7,617	(*)	(*)							
Under \$600.....	(*)	(*)	7,752	3,757	{	5,363	4,448	{	3,579	2,360	{	3,180	2,047	{	4,371						
\$600 under \$1,000.....	4,372	325	10,339	6,499												5,812	3,984	2,723	1,517	-	-
\$1,000 under \$2,000.....	6,161	9,796	29,529	16,535												2,341	3,386	3,077	-	-	-
\$2,000 under \$3,000.....	6,161	9,289	20,695	7,916												5,781	3,585	3,180	3,512	8,774	-
\$3,000 under \$4,000.....	4,708	3,724	10,960	6,237	{	5,565	8,540	{	6,099	5,781	3,585	3,180	{	(*)	(*)						
\$4,000 under \$5,000.....	7,408	89,502	19,051	43,159												5,515	20,837	3,861	13,006	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Returns under \$5,000.....	50,566	58,786	213,812	134,579	15,401	15,661	49,812	40,757	32,473	100,666	12,212	11,673	461	1,685							
Returns \$5,000 under \$10,000.....	91,413	128,180	300,385	176,681	10,527	22,528	66,697	71,124	47,146	38,651	10,528	13,429	-	-							
Returns \$10,000 under \$15,000.....	85,988	83,054	254,564	174,858	8,101	17,736	44,475	66,508	35,841	38,752	8,968	8,117	759	643							
Returns \$15,000 or more.....	383,905	2,595,058	602,052	1,215,654	24,509	73,123	133,710	414,477	79,713	201,841	42,389	157,426	4,345	39,111							

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources (net)	Sick pay exclusion		Moving expense deduction							
	Net income		Net loss		Net profit		Net loss												
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)						
Grand total.....	65,369	192,765	7,842	14,584	53,559	566,563	32,269	176,750	31,370	12,146	11,670	6,520	3,912						
Taxable returns, total.....	61,467	183,353	6,187	9,170	52,269	560,092	27,497	128,742	104,767	11,544	10,506	5,920	3,620						
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-						
\$1,000 under \$2,000.....	{	5,957	8,852	-	-	-	-	-	119	-	-	-	-						
\$2,000 under \$3,000.....				-	-	-	(*)	(*)	210	-	-								
\$3,000 under \$4,000.....				-	-	-	-	-	38,115	-	-								
\$4,000 under \$5,000.....				-	-	-	-	-	333	-	-								
\$5,000 under \$6,000.....	{	3,253	4,284	-	-	{	2,227	5,125	{	1,199	(*)	(*)	{	4,238	2,341				
\$6,000 under \$7,000.....				-	-											-	1,502	-	-
\$7,000 under \$8,000.....				-	-											-	1,410	-	-
\$8,000 under \$9,000.....				-	-											-	435	-	-
\$9,000 under \$10,000.....				-	-											-	2,544	-	-
\$10,000 under \$15,000.....	6,746	9,731	-	-	7,823	19,977	-	-	13,930	-	-	-	-						
\$15,000 under \$20,000.....	5,968	8,140	-	-	7,190	25,928	3,292	6,041	7,314	1,953	2,764	744	461						
\$20,000 under \$50,000.....	20,513	46,146	2,245	2,660	23,239	185,789	9,078	45,590	43,848	1,782	1,675	813	674						
\$50,000 under \$100,000.....	8,986	42,162	1,122	1,960	8,779	154,965	3,471	20,896	22,655	475	549	100	110						
\$100,000 under \$200,000.....	3,278	26,865	315	735	2,404	95,715	1,057	9,752	11,706	127	180	18	21						
\$200,000 under \$500,000....	1,232	17,046	132	2,018	490	43,860	421	9,365	4,173	46	82	5	10						
\$500,000 under \$1,000,000....	238	9,104	27	273	84	15,405	107	3,707	3,736	4	10	1	1						
\$1,000,000 or more.....	98	7,029	11	132	33	13,328	58	4,047	3,476	2	3	1	2						
Nontaxable returns, total....	3,905	9,413	(*)	(*)	1,289	6,471	4,770	48,009	3106,137	(*)	(*)	(*)	(*)						
No adjusted gross income...	(*)	(*)	(*)	(*)	(*)	(*)	1,654	31,764	3118,887	(*)	(*)	(*)	(*)						
Under \$600.....	(*)	(*)	-	-	-	-	(*)	(*)	3120	-	-	-	-						
\$600 under \$1,000.....	(*)	(*)	-	-	-	-	-	-	31,680	-	-	-	-						
\$1,000 under \$2,000.....	(*)	(*)	-	-	-	-	-	-	1,280	-	-	-	-						
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	-	-	{	2,917	489	(*)	(*)	-	-						
\$3,000 under \$4,000.....	(*)	(*)	-	-	(*)	(*)			1,340	-	(*)	(*)	-	-					
\$4,000 under \$5,000.....	(*)	(*)	-	-	(*)	(*)			202	-	-	-	-	-					
\$5,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	11,239	(*)	(*)	-	-						
Returns under \$5,000.....	8,769	12,262	1,441	5,289	(*)	(*)	4,042	37,604	3125,196	(*)	(*)	(*)	(*)						
Returns \$5,000 under \$10,000.....	9,109	10,184	1,590	708	2,428	5,300	5,569	19,299	8,836	3,646	2,549	(*)	(*)						
Returns \$10,000 under \$15,000.....	6,913	9,938	133	43	7,956	20,331	4,844	11,971	12,967	3,710	2,762	2,449	1,141						
Returns \$15,000 or more.....	40,578	160,381	4,678	8,544	42,452	537,202	17,814	107,876	102,023	4,390	5,264	1,682	1,278						

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 12.--RETURNS WITH PARTNERSHIP NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES--Continued

Adjusted gross income classes	Employee business expense deduction		Self-employed pension deduction		Total deductions (Thousand dollars)	Standard deduction						Itemized deductions			
						Total		Minimum		10 percent					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)		
Grand total.....	151,428	226,834	28,203	26,729	6,202,586	597,765	417,144	239,063	119,657	358,701	297,488	1,297,098	5,785,441		
Taxable returns, total.....	144,374	213,326	27,979	26,603	5,740,812	456,204	344,521	106,060	51,533	350,141	292,989	1,210,387	5,396,291		
Under \$1,000.....	-	-	-	-	503	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	-	-	-	-	7,858	17,560	5,505	17,560	5,505	-	-	4,976	2,353		
\$2,000 under \$3,000.....	6,366	3,242	{	(*)	(*)	21,665	36,426	13,534	35,429	13,272	13,143	4,486	9,952		
\$3,000 under \$4,000.....	-	-				38,213	29,883	12,875	17,737	8,650	-	24,873	25,338		
\$4,000 under \$5,000.....	6,566	8,233				-	53,357	32,576	16,443	13,426	7,816	19,150	8,627	28,763	36,914
\$5,000 under \$6,000.....	-	-				-	97,897	36,443	21,592	9,564	6,675	26,879	14,917	51,732	76,305
\$6,000 under \$7,000.....	4,782	3,087	-	-	105,040	36,305	24,128	4,981	3,905	31,323	20,223	51,227	80,912		
\$7,000 under \$8,000.....	7,497	11,176	{	2,978	1,024	145,612	33,286	25,280	3,186	2,629	30,100	22,652	66,249		
\$8,000 under \$9,000.....	10,140	11,091				-	153,009	32,094	27,365	2,781	2,662	29,312	24,703	67,767	125,644
\$9,000 under \$10,000.....	12,589	15,250				-	146,070	33,301	31,185	-	-	33,301	31,185	57,690	114,885
\$10,000 under \$15,000.....	32,680	34,488				-	677,321	98,097	97,739	-	-	98,097	97,739	236,646	579,582
\$15,000 under \$20,000.....	20,053	24,604	-	1,658	956	514,630	36,189	36,062	-	36,189	36,062	154,014	478,568		
\$20,000 under \$50,000.....	34,665	67,855	12,738	12,155	1,579,935	29,958	29,893	-	-	29,958	29,893	330,040	1,550,042		
\$50,000 under \$100,000.....	7,074	21,913	8,870	10,512	972,434	2,243	2,236	-	-	2,243	2,236	96,251	970,198		
\$100,000 under \$200,000.....	1,458	7,757	1,374	1,743	522,024	218	218	-	-	218	218	22,414	521,806		
\$200,000 under \$500,000.....	407	3,090	150	189	375,023	25	25	-	-	25	25	6,080	374,998		
\$500,000 under \$1,000,000.....	69	1,108	11	13	157,075	2	2	-	-	2	2	1,091	157,073		
\$1,000,000 or more.....	28	432	1	1	173,146	2	2	-	-	2	2	423	173,144		
Nontaxable returns, total....	7,053	13,511	(*)	(*)	461,773	141,560	72,624	133,002	68,124	8,558	4,500	86,713	389,150		
No adjusted gross income....	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-		
Under \$600.....	-	-	-	-	11,309	20,208	8,417	19,809	8,395	{	1,995	242	{		
\$600 under \$1,000.....	-	-	-	-	12,562	26,459	10,531	26,060	10,503					3,979	4,923
\$1,000 under \$2,000.....	-	-	-	-	35,342	45,282	21,495	44,085	21,303					9,342	13,847
\$2,000 under \$3,000.....	3,185	4,838	-	-	45,238	25,095	14,271	24,297	14,062					18,307	30,967
\$3,000 under \$4,000.....	-	-	-	-	32,221	10,367	6,973	9,769	6,778	{	6,563	4,258	{		
\$4,000 under \$5,000.....	-	-	-	-	31,275	5,386	4,147	4,987	3,970					14,540	25,249
\$5,000 or more.....	2,175	3,976	(*)	(*)	293,826	8,763	6,790	3,995	3,113					13,867	27,128
Returns under \$5,000.....	14,027	15,169	(*)	(*)	289,544	250,839	114,627	214,556	100,672	36,283	13,955	128,797	174,917		
Returns \$5,000 under \$10,000.....	40,623	48,712	(*)	(*)	715,872	179,009	135,186	24,502	18,983	154,506	116,203	314,570	580,686		
Returns \$10,000 under \$15,000.....	32,746	34,529	2,347	805	706,916	98,898	98,540	-	-	98,898	98,540	240,033	608,376		
Returns \$15,000 or more.....	64,032	128,424	24,818	25,588	4,490,254	69,019	68,791	(*)	(*)	69,014	68,790	613,698	4,421,462		

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits								Income tax after credits (Thousand dollars)
			Number of returns	Amount (Thousand dollars)		Retirement income credit		Investment		Foreign tax credit		All other tax credits		
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Grand total.....	3,999,059	216,558	1,722,148	26,497,733	7,963,612	80,536	9,372	555,488	136,189	30,958	36,294	3,482	1,274	7,780,495
Taxable returns, total.....	3,449,267	-	1,666,590	26,362,815	7,928,802	66,964	7,948	513,574	119,145	30,863	20,186	3,444	987	7,780,495
Under \$1,000.....	1,077	-	(*)	(*)	14	-	-	(*)	(*)	-	-	-	-	14
\$1,000 under \$2,000.....	15,438	-	22,536	10,973	1,564	-	-	4,976	106	-	-	-	-	1,459
\$2,000 under \$3,000.....	47,650	-	46,378	49,110	7,288	(*)	(*)	10,350	586	-	-	-	-	6,574
\$3,000 under \$4,000.....	70,390	-	54,756	85,175	13,125	4,771	315	9,370	618	-	-	(*)	(*)	12,192
\$4,000 under \$5,000.....	91,240	-	61,340	131,799	20,791	2,787	296	12,595	950	-	-	(*)	(*)	19,542
\$5,000 under \$6,000.....	149,621	-	88,175	240,471	38,494	7,347	631	21,588	1,634	-	-	-	-	36,230
\$6,000 under \$7,000.....	164,332	-	87,531	299,092	48,434	5,563	506	17,011	1,784	-	-	-	-	46,144
\$7,000 under \$8,000.....	201,483	-	99,535	400,033	64,981	3,574	421	23,417	3,300	(*)	(*)	(*)	(*)	61,210
\$8,000 under \$9,000.....	208,725	-	99,861	485,528	81,415	5,164	701	25,710	2,857	-	-	-	-	77,837
\$9,000 under \$10,000.....	191,288	-	90,991	526,018	90,534	2,582	501	21,018	2,361	-	-	-	-	87,674
\$10,000 under \$15,000.....	728,330	-	334,743	2,696,593	485,064	11,802	1,631	89,662	15,905	3,142	317	667	102	467,106
\$15,000 under \$20,000.....	425,305	-	190,203	2,349,967	462,869	5,604	808	58,850	11,053	1,586	122	440	80	450,803
\$20,000 under \$50,000.....	842,019	-	359,998	8,645,088	2,171,257	10,978	1,425	149,493	36,064	10,464	2,493	783	154	2,131,134
\$50,000 under \$100,000.....	242,590	-	98,493	5,382,306	1,933,699	2,989	390	51,590	19,870	7,948	3,874	366	175	1,909,403
\$100,000 under \$200,000.....	52,732	-	22,632	2,427,539	1,104,291	1,000	131	13,102	11,280	4,245	3,327	126	64	1,089,435
\$200,000 under \$500,000.....	13,703	-	6,105	1,372,966	716,241	322	49	3,672	6,578	1,857	3,584	48	172	705,843
\$500,000 under \$1,000,000.....	2,431	-	1,093	571,635	313,429	72	10	687	2,062	437	1,579	13	170	309,606
\$1,000,000 or more.....	913	-	425	688,420	375,312	21	4	284	2,136	187	4,852	5	28	368,291
Nontaxable returns, total....	549,793	216,558	55,560	134,920	34,811	13,575	1,427	41,912	17,046	(*)	(*)	(*)	(*)	-
No adjusted gross income....	82,962	43,844	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	30,541	21,599	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	35,226	28,647	(*)	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-
\$1,000 under \$2,000.....	90,078	47,853	6,771	2,842	403	(*)	(*)	4,389	323	-	-	-	-	-
\$2,000 under \$3,000.....	86,157	31,667	11,736	8,509	1,219	7,148	665	4,588	555	-	-	-	-	-
\$3,000 under \$4,000.....	63,963	18,928	5,979	4,992	724	1,391	171	4,588	553	-	-	-	-	-
\$4,000 under \$5,000.....	53,672	11,091	8,162	9,777	1,419	2,383	491	5,779	929	-	-	-	-	-
\$5,000 or more.....	107,194	12,929	22,513	108,775	31,043	270	19	22,169	14,683	(*)	(*)	(*)	(*)	-
Returns under \$5,000.....	668,395	203,629	219,850	303,304	46,551	23,249	2,146	57,234	4,622	-	-	(*)	(*)	39,780
Returns \$5,000 under \$10,000.....	1,001,512	9,469	484,110	1,993,414	330,280	24,429	2,772	126,562	18,345	(*)	(*)	(*)	(*)	309,094
Returns \$10,000 under \$15,000.....	739,543	1,657	337,274	2,711,853	487,658	11,802	1,631	92,194	18,499	3,142	317	667	102	467,106
Returns \$15,000 or more.....	1,589,609	1,803	680,914	21,489,162	7,099,123	21,056	2,823	279,498	94,723	26,819	35,939	1,784	1,131	6,964,515

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 12.—RETURNS WITH PARTNERSHIP NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments									
					Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies		Nonspecified refundable taxes withheld ⁴	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total.....	70,585	14,342	1,086,836	347,416	999,202	1,922,882	99,627	17,590	177,555	13,612	5,161	5,532	2,997	1,698
Taxable returns, total.....	59,307	11,043	950,122	323,841	927,234	1,882,938	98,226	17,287	123,627	8,583	4,894	5,364	1,598	1,631
Under \$1,000.....	-	-	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-
\$1,000 under \$2,000.....	-	-	13,997	1,184	4,776	925	-	-	11,986	388	-	-	-	-
\$2,000 under \$3,000.....	-	-	26,531	3,518	16,894	3,708	-	-	-	-	-	-	(*)	(*)
\$3,000 under \$4,000.....	2,592	286	35,707	6,561	18,302	5,362	-	-	5,984	325	(*)	(*)	-	-
\$4,000 under \$5,000.....	-	-	44,883	10,009	28,531	10,409	-	-	6,982	358	-	-	-	-
\$5,000 under \$6,000.....	-	-	53,062	13,930	43,768	21,828	-	-	8,378	480	-	-	(*)	(*)
\$6,000 under \$7,000.....	2,194	228	54,963	16,546	46,239	28,050	5,365	415	6,450	390	-	-	-	-
\$7,000 under \$8,000.....	2,394	408	57,794	18,747	54,407	35,416	-	-	8,977	652	-	-	(*)	(*)
\$8,000 under \$9,000.....	2,593	234	57,518	19,348	59,771	46,694	4,212	255	9,370	682	-	-	-	-
\$9,000 under \$10,000.....	2,394	252	54,793	18,761	57,553	54,010	-	260	7,370	381	-	-	-	-
\$10,000 under \$15,000.....	10,885	931	181,649	66,513	215,167	254,019	20,622	1,965	21,652	1,503	2,026	1,740	503	123
\$15,000 under \$20,000.....	6,871	988	99,028	38,961	119,472	199,762	14,091	1,431	9,839	767	-	-	-	-
\$20,000 under \$50,000.....	18,472	3,667	203,010	83,211	193,126	576,747	29,176	5,731	18,364	1,538	1,070	324	261	247
\$50,000 under \$100,000.....	7,241	2,094	52,814	21,517	51,815	384,691	13,961	4,654	5,331	680	887	945	145	476
\$100,000 under \$200,000.....	2,401	987	9,893	3,873	12,954	170,103	4,249	1,904	1,593	287	466	941	60	337
\$200,000 under \$500,000.....	954	541	2,260	874	3,531	65,854	1,103	545	560	94	181	1,028	23	84
\$500,000 under \$1,000,000.....	212	210	322	119	653	14,702	198	89	121	22	53	275	8	211
\$1,000,000 or more.....	104	217	103	40	265	10,658	79	38	72	26	12	100	1	72
Nontaxable returns, total.....	11,275	3,301	136,713	23,576	71,979	39,945	(*)	(*)	53,929	5,030	(*)	(*)	(*)	(*)
No adjusted gross income.....	2,813	730	8,983	1,581	11,339	8,220	(*)	(*)	6,485	939	(*)	(*)	(*)	(*)
Under \$600.....	-	-	5,652	335	5,613	7,296	-	-	4,377	250	-	-	-	-
\$600 under \$1,000.....	-	-	13,366	820	4,372	749	-	-	7,558	284	-	-	-	-
\$1,000 under \$2,000.....	2,786	961	26,730	2,308	8,550	1,715	-	-	8,971	946	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	-	-	23,932	3,569	13,132	2,662	-	-	7,181	489	-	-	(*)	(*)
\$3,000 under \$4,000.....	5,676	1,610	16,557	3,019	8,367	2,655	-	-	5,186	493	-	-	-	-
\$4,000 under \$5,000.....	-	-	12,966	3,257	6,572	1,511	-	-	3,984	270	-	-	-	-
\$5,000 or more.....	-	-	26,527	8,687	14,034	15,137	(*)	(*)	10,187	1,359	(*)	(*)	(*)	(*)
Returns under \$5,000.....	10,781	2,193	233,101	36,290	126,446	45,212	(*)	(*)	69,293	4,751	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	11,604	1,767	300,106	94,119	272,803	191,589	14,945	937	48,922	3,521	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	11,352	1,062	184,608	67,706	216,920	256,249	20,755	2,003	22,586	1,637	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	36,484	9,320	369,021	149,301	383,033	1,429,832	63,187	14,494	36,754	3,703	3,101	3,810	673	1,432

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Overpayments							
	Payments on 1967 declarations				Total		Cash requested		Bonds only requested		Credit on 1968 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Grand total.....	1,028,689	4,562,989	1,133,371	2,256,942	740,063	638,680	449,738	296,809	753	327	338,355	341,549
Taxable returns, total.....	964,218	4,509,130	1,040,911	2,242,961	623,378	552,146	367,579	240,154	(*)	(*)	294,105	311,756
Under \$1,000.....	-	-	(*)	(*)	-	-	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	4,577	982	17,161	1,764	5,375	1,100	3,579	752	-	-	-	-
\$2,000 under \$3,000.....	10,362	3,821	30,071	5,499	16,107	3,207	11,724	1,996	-	-	4,782	1,211
\$3,000 under \$4,000.....	17,731	9,728	38,050	9,775	16,506	6,298	10,926	5,077	-	-	5,979	1,221
\$4,000 under \$5,000.....	23,832	14,323	37,309	12,358	23,832	7,833	15,786	4,117	-	-	10,040	3,716
\$5,000 under \$6,000.....	37,797	22,910	46,148	17,346	42,028	12,347	28,231	8,102	-	-	18,767	4,245
\$6,000 under \$7,000.....	40,162	29,652	51,476	18,682	35,856	14,350	27,244	10,792	-	-	11,399	3,558
\$7,000 under \$8,000.....	47,800	35,384	57,571	25,322	41,730	16,443	29,611	12,084	-	-	14,906	4,359
\$8,000 under \$9,000.....	43,976	41,650	53,888	28,711	45,973	20,589	32,819	12,341	-	-	13,952	8,248
\$9,000 under \$10,000.....	42,597	41,957	48,113	27,011	42,877	17,839	28,303	11,362	-	-	16,597	6,478
\$10,000 under \$15,000.....	174,142	227,483	190,063	124,398	143,979	75,761	92,560	43,301	(*)	(*)	57,604	32,413
\$15,000 under \$20,000.....	120,334	231,980	118,947	108,552	71,025	51,803	38,872	25,970	(*)	(*)	36,817	25,834
\$20,000 under \$50,000.....	284,676	1,266,120	251,007	530,978	108,708	163,656	41,098	60,946	(*)	(*)	76,482	102,522
\$50,000 under \$100,000.....	88,003	1,160,776	75,276	470,238	23,171	89,277	5,594	25,997	-	-	19,516	63,282
\$100,000 under \$200,000.....	21,015	655,676	17,904	303,615	4,723	38,340	980	10,482	(*)	(*)	4,130	27,854
\$200,000 under \$500,000.....	5,766	418,519	4,856	242,403	1,247	21,215	216	5,373	-	-	1,122	15,842
\$500,000 under \$1,000,000.....	1,047	175,410	898	125,389	194	6,158	29	1,140	-	-	173	5,017
\$1,000,000 or more.....	401	172,759	378	190,827	47	5,930	7	322	-	-	44	5,608
Nontaxable returns, total.....	64,471	53,862	92,461	13,982	116,686	86,534	82,157	56,655	(*)	(*)	44,250	29,792
No adjusted gross income.....	11,145	14,183	6,435	1,338	22,211	22,532	16,584	16,167	(*)	(*)	6,817	6,344
Under \$600.....	4,183	1,792	3,857	218	11,980	9,158	9,990	7,976	-	-	2,388	1,182
\$600 under \$1,000.....	3,779	1,647	12,164	1,280	12,317	2,457	11,519	1,581	-	-	2,189	876
\$1,000 under \$2,000.....	13,132	5,474	18,552	1,360	18,108	6,977	11,342	2,791	-	-	9,154	4,186
\$2,000 under \$3,000.....	9,370	3,896	16,756	1,926	16,922	5,399	10,744	2,050	-	-	6,976	2,349
\$3,000 under \$4,000.....	5,580	3,344	10,772	1,597	10,162	4,934	8,167	4,095	(*)	(*)	2,992	821
\$4,000 under \$5,000.....	4,189	2,170	8,179	1,659	7,170	2,326	3,579	1,197	-	-	3,591	1,129
\$5,000 or more.....	13,093	21,356	15,746	4,604	17,616	32,751	10,232	19,798	(*)	(*)	10,143	12,905
Returns under \$5,000.....	107,881	61,358	201,100	38,905	160,689	72,221	113,943	48,799	(*)	(*)	56,702	23,384
Returns \$5,000 under \$10,000.....	221,343	179,360	270,795	120,732	221,091	92,138	153,249	59,864	-	-	82,637	32,274
Returns \$10,000 under \$15,000.....	176,373	232,590	191,289	124,794	146,874	82,385	94,288	47,757	(*)	(*)	59,502	34,581
Returns \$15,000 or more.....	523,092	4,089,681	470,187	1,972,511	211,409	391,936	88,258	140,389	(*)	(*)	139,514	251,310

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Adjusted gross income less deficit.²Deficit.³Negative "Other sources."⁴Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

NOTE: Detail may not add to total because of rounding.

Table 13.—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with net gain or loss from sales of capital assets	Returns with net gain from sales of capital assets									
		Number of returns	Net gain in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Long-term (after carryover)			
				Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Grand total.....	8,398,251	6,956,005	14,593,683	1,049,187	1,747,455	244,966	349,466	6,633,682	26,231,113	103,116	96,186
Taxable returns, total.....	7,317,532	6,021,354	13,531,997	992,752	1,674,239	225,468	324,079	5,719,314	24,216,354	98,109	89,750
Under \$1,000.....	20,445	17,664	5,824	(*)	(*)			17,664	11,583	-	-
\$1,000 under \$2,000.....	164,450	143,008	51,389	13,513	7,309			136,348	88,989		
\$2,000 under \$3,000.....	215,990	182,613	85,819	20,449	13,197	7,944	1,705	169,413	146,320		
\$3,000 under \$4,000.....	278,885	229,311	159,909	9,845	7,155			226,428	306,516	8,932	2,695
\$4,000 under \$5,000.....	346,546	283,547	188,550	24,935	20,774	5,762	1,121	275,894	336,545		
\$5,000 under \$6,000.....	392,754	325,848	210,554	25,421	12,605	5,375	1,612	313,536	401,305		
\$6,000 under \$7,000.....	424,188	351,340	237,668	38,057	19,670	7,945	5,314	335,732	442,877	6,560	1,519
\$7,000 under \$8,000.....	465,411	365,112	256,650	33,687	21,058	7,654	1,716	352,595	474,058		
\$8,000 under \$9,000.....	489,640	409,694	323,611	48,069	35,929			393,115	580,210	9,729	3,331
\$9,000 under \$10,000.....	442,671	353,902	291,609	56,874	46,159	8,140	3,802	335,328	496,178		
\$10,000 under \$15,000.....	1,765,655	1,459,976	1,374,474	248,065	229,877	44,956	20,583	1,369,807	2,340,742	25,991	15,785
\$15,000 under \$20,000.....	915,919	758,638	1,152,546	163,888	216,627	33,063	32,899	710,601	1,934,854	17,211	15,222
\$20,000 under \$50,000.....	1,124,652	918,998	3,083,277	241,300	604,800	70,188	97,506	868,368	5,125,425	25,187	35,729
\$50,000 under \$100,000.....	209,906	169,562	1,828,396	50,372	242,753	23,045	68,199	163,237	3,262,221	3,893	11,423
\$100,000 under \$200,000.....	45,687	38,767	1,342,316	11,531	102,113	7,343	42,630	37,967	2,528,826	552	2,911
\$200,000 under \$500,000.....	11,925	10,745	1,283,072	3,235	54,937	2,709	27,930	10,662	2,486,067	49	933
\$500,000 under \$1,000,000.....	2,001	1,872	701,373	589	19,266	596	11,679	1,867	1,376,238	2	172
\$1,000,000 or more.....	804	757	954,960	239	19,980	248	7,383	752	1,877,400	3	30
Nontaxable returns, total.....	1,080,720	934,653	1,061,685	56,435	73,216	19,498	25,387	914,368	2,014,759	5,007	6,436
No adjusted gross income.....	92,706	69,531	237,313	5,880	30,327	(*)	(*)	67,079	430,797	(*)	(*)
Under \$600.....	85,237	69,135	52,628	(*)	(*)			68,584	104,219		
\$600 under \$1,000.....	122,029	107,723	50,587	7,547	3,651	7,555	3,641	103,950	97,101		
\$1,000 under \$2,000.....	258,420	235,637	182,712	9,602	6,804			230,872	353,342		
\$2,000 under \$3,000.....	201,964	179,500	127,600	8,353	5,648			175,819	245,523	3,893	2,027
\$3,000 under \$4,000.....	122,103	104,560	77,777	7,957	2,555	5,665	1,081	103,164	150,503		
\$4,000 under \$5,000.....	78,719	66,572	61,671	4,473	2,349			66,173	119,500		
\$5,000 or more.....	119,542	101,995	271,397	10,708	21,310	3,650	12,623	98,727	513,774		
Returns under \$5,000.....	1,987,496	1,688,799	1,281,779	116,652	100,370	30,551	16,481	1,641,388	2,390,937	10,590	6,194
Returns \$5,000 under \$10,000.....	2,315,434	1,892,518	1,440,019	210,172	143,483	30,704	13,015	1,814,438	2,618,999	19,470	6,885
Returns \$10,000 under \$15,000.....	1,776,618	1,468,862	1,399,934	249,459	234,832	45,288	20,671	1,378,097	2,381,837	25,991	15,785
Returns \$15,000 or more.....	2,318,703	1,905,826	1,047,195	472,904	1,268,769	138,422	299,301	1,799,760	18,839,337	47,065	67,321

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued											
	Capital loss carryover				Net long-term capital gain in excess of any short-term capital loss	Returns with normal tax and surtax only						
	Short-term		Long-term			Number of returns	Net gain in adjusted gross income (Thousand dollars)	Short-term (after carryover)				
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
Grand total.....	46,946	135,069	112,823	2,015,213	6,633,682	25,881,660	6,117,535	9,268,121	976,182	1,458,408	211,428	235,961
Taxable returns, total.....	44,247	123,286	104,237	1,995,403	5,719,314	23,892,288	5,906,757	9,045,662	962,523	1,445,989	206,310	231,201
Under \$1,000.....	-	-	-	-	17,664	11,582	17,664	5,824	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....					136,348	88,197	143,008	51,389	13,513	7,309		
\$2,000 under \$3,000.....					169,413	146,299	182,613	85,819	20,449	13,197	6,952	1,704
\$3,000 under \$4,000.....					226,428	305,625	229,311	159,909	9,845	7,155		
\$4,000 under \$5,000.....					275,894	335,424	283,547	188,550	24,935	20,774	5,762	1,121
\$5,000 under \$6,000.....					313,536	399,693	325,848	210,554	25,421	12,605	5,375	1,612
\$6,000 under \$7,000.....					335,732	437,562	351,340	237,668	38,057	19,670	7,945	5,314
\$7,000 under \$8,000.....					352,595	472,342	365,112	256,650	33,687	21,058	7,654	1,716
\$8,000 under \$9,000.....					393,115	577,265	409,694	323,611	48,069	35,929		
\$9,000 under \$10,000.....					335,328	495,321	353,902	291,609	56,874	46,159	8,140	3,802
\$10,000 under \$15,000.....					1,369,807	2,320,158	1,459,976	1,374,474	248,065	229,877	44,956	20,583
\$15,000 under \$20,000.....					710,601	1,901,956	758,638	1,152,546	163,888	216,627	33,063	32,899
\$20,000 under \$50,000.....					1,875,537	868,368	5,027,925	907,753	3,016,211	239,273	588,846	69,320
\$50,000 under \$100,000.....					37,195	163,237	3,194,027	111,108	1,252,983	35,357	180,114	14,665
\$100,000 under \$200,000.....					18,675	37,967	2,486,197	6,411	293,434	2,582	35,272	1,168
\$200,000 under \$500,000.....					7,923	10,662	2,458,137	736	103,143	292	9,290	188
\$500,000 under \$1,000,000.....					4,696	1,867	1,364,560	73	22,016	22	1,648	28
\$1,000,000 or more.....					2,094	752	1,870,018	23	19,272	11	429	21
Nontaxable returns, total.....	2,699	11,783	8,586	19,810	914,368	1,989,372	210,778	222,459	13,659	12,419	5,218	4,760
No adjusted gross income.....	(*)	(*)	(*)	(*)	67,079	422,756	-	-	-	-	-	-
Under \$600.....	-	-	-	-	68,584	104,088	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	103,950	94,658	(*)	(*)	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	230,872	352,275	24,247	11,185	-	-	-	-
\$2,000 under \$3,000.....					175,819	244,546	37,561	22,915				
\$3,000 under \$4,000.....					103,164	150,397	46,937	29,510				
\$4,000 under \$5,000.....					66,173	118,611	34,631	27,504				
\$5,000 or more.....					98,727	502,041	65,413	130,889				
Returns under \$5,000.....	(*)	(*)	12,414	18,321	1,641,388	2,374,458	1,001,507	583,061	77,485	50,613	17,279	3,134
Returns \$5,000 under \$10,000.....	3,456	6,112	10,941	9,281	1,814,438	2,605,985	1,398,958	208,075	141,392	30,504	12,955	
Returns \$10,000 under \$15,000.....	7,458	10,629	20,437	16,637	1,378,097	2,361,166	1,465,477	1,386,078	243,729	232,166	44,956	20,583
Returns \$15,000 or more.....	31,328	107,931	69,030	1,970,972	1,799,760	18,540,052	1,787,592	5,900,022	441,893	1,034,237	118,689	199,289

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Individual Returns/1967 • Returns Filed and Sources of Income

Table 13.—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued									
	Returns with normal tax and surtax only—Continued									
	Long-term (after carryover)				Capital loss carryover				Net long-term capital gain in excess of any short-term capital loss	
	Net long-term capital gain		Net long-term capital loss		Short-term		Long-term			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
Grand total.....	5,812,863	16,032,243	98,146	89,813	40,590	96,888	97,300	1,957,460	5,812,863	15,796,293
Taxable returns, total.....	5,604,718	15,607,379	98,109	89,750	40,344	95,764	95,017	1,955,875	5,604,718	15,376,189
Under \$1,000.....	17,664	11,583	-	-	-	-	-	-	17,664	11,583
\$1,000 under \$2,000.....	136,348	88,989	(*)	(*)	-	-	-	-	136,348	88,199
\$2,000 under \$3,000.....	169,413	146,320	-	-	-	-	-	-	169,413	146,299
\$3,000 under \$4,000.....	226,428	306,516	7,940	2,647	-	-	7,546	5,668	226,428	305,625
\$4,000 under \$5,000.....	275,894	336,545	-	-	-	-	-	-	275,894	335,424
\$5,000 under \$6,000.....	313,536	401,305	-	-	5,172	4,307	-	-	313,536	399,693
\$6,000 under \$7,000.....	335,732	442,877	-	-	-	-	-	-	335,732	437,562
\$7,000 under \$8,000.....	352,595	474,058	6,560	1,519	-	-	2,689	1,561	352,595	472,342
\$8,000 under \$9,000.....	393,115	580,210	-	-	-	-	-	-	393,115	577,265
\$9,000 under \$10,000.....	335,328	496,178	9,729	3,331	-	-	4,872	3,736	335,328	495,321
\$10,000 under \$15,000.....	1,369,807	2,340,742	25,991	15,785	-	-	20,370	16,606	1,369,807	2,320,158
\$15,000 under \$20,000.....	710,601	1,934,854	17,211	15,222	6,963	14,149	13,693	21,712	710,601	1,901,956
\$20,000 under \$50,000.....	857,124	5,021,616	25,187	35,729	15,958	37,933	37,306	1,873,663	857,124	4,925,709
\$50,000 under \$100,000.....	104,783	2,216,477	3,893	11,423	4,014	20,747	7,946	25,785	104,783	2,168,514
\$100,000 under \$200,000.....	5,611	534,328	552	2,911	333	3,366	531	4,721	5,611	522,142
\$200,000 under \$500,000.....	653	194,562	49	933	39	2,057	55	1,367	653	189,574
\$500,000 under \$1,000,000.....	68	42,454	2	172	7	310	9	1,056	68	41,081
\$1,000,000 or more.....	18	37,765	3	30	1	63	-	-	18	37,745
Nontaxable returns, total.....	208,145	424,864	(*)	(*)	(*)	(*)	(*)	(*)	208,145	420,104
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	(*)	(*)	-	-	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	24,247	20,475	-	-	-	-	-	-	24,247	20,475
\$2,000 under \$3,000.....	37,362	46,000	-	-	-	-	-	-	37,362	45,797
\$3,000 under \$4,000.....	46,538	57,740	-	-	-	-	-	-	46,538	57,668
\$4,000 under \$5,000.....	34,431	53,955	-	-	(*)	(*)	(*)	(*)	34,431	53,923
\$5,000 or more.....	63,578	245,783	(*)	(*)	(*)	(*)	(*)	(*)	63,578	241,330
Returns under \$5,000.....	970,313	1,069,035	6,150	720	(*)	(*)	6,549	3,365	970,313	1,065,900
Returns \$5,000 under \$10,000.....	1,785,977	2,540,900	19,071	6,826	3,456	6,112	10,741	9,082	1,785,977	2,527,945
Returns \$10,000 under \$15,000.....	1,374,911	2,359,370	25,991	15,785	7,391	10,598	20,437	16,637	1,374,911	2,338,786
Returns \$15,000 or more.....	1,681,662	10,062,938	46,935	66,483	27,362	79,717	59,574	1,928,375	1,681,662	9,863,658

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued											
	Returns with alternative tax computation											
	Number of returns	Net gain in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Net long-term capital gain (after carryover) (Thousand dollars)	Capital loss carryover				Net long-term capital gain in excess of any short-term capital loss (Thousand dollars)
			Net short-term capital gain		Net short-term capital loss			Short-term		Long-term		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
Grand total.....	114,606	4,486,751	30,230	228,259	19,261	92,922	8,609,828	3,903	27,521	9,219	39,528	8,516,914
Taxable returns, total.....	114,597	4,486,338	30,228	228,251	19,257	92,879	8,608,974	3,903	27,521	9,219	39,528	8,516,103
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	11,245	67,066	2,526	15,955	867	1,593	103,809	(*)	(*)	653	1,874	102,216
\$50,000 under \$100,000.....	58,454	575,414	15,015	62,640	8,380	20,234	1,045,744	1,696	7,959	4,803	11,410	1,025,514
\$100,000 under \$200,000.....	32,356	1,048,883	8,949	66,841	6,675	30,442	1,994,497	1,328	9,970	2,840	13,954	1,964,055
\$200,000 under \$500,000.....	10,009	1,179,930	2,943	45,647	2,521	22,941	2,291,505	389	5,258	744	6,556	2,268,564
\$500,000 under \$1,000,000.....	1,799	679,356	567	17,617	568	10,306	1,333,784	91	1,463	125	3,640	1,323,480
\$1,000,000 or more.....	734	935,689	228	19,551	246	7,363	1,839,635	42	1,181	54	2,094	1,832,274
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)
Returns under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$15,000 or more.....	114,606	4,486,751	30,230	228,259	19,261	92,922	8,609,828	3,903	27,521	9,219	39,528	8,516,914

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 13.—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net loss from sales of capital assets														
	Number of returns	Net loss in adjusted gross income (Thousand dollars)	Net loss from sales of capital assets before statutory limitations (Thousand dollars)	Short-term (after carryover)				Long-term (after carryover)				Capital loss carryover			
				Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss		Short-term		Long-term	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Grand total.....	1,442,246	911,798	4,542,567	104,064	108,883	423,413	1,996,812	92,164	165,352	1,132,560	2,819,985	143,177	1,474,062	315,456	1,563,402
Taxable returns, total.....	1,296,178	810,177	3,986,386	99,370	104,482	394,106	1,767,355	84,934	150,787	1,009,672	2,474,299	132,354	1,290,706	287,226	1,367,526
Under \$1,000.....	(*)	(*)	2,698	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	21,443	9,750	29,889	(*)	(*)	7,940	15,195	6,355	3,908	15,885	16,467	5,164	19,458	(*)	(*)
\$2,000 under \$3,000.....	33,378	24,648	166,394	7,973	7,607	9,929	30,598	25,831	136,531	25,831	136,531	5,164	19,458	6,954	116,966
\$3,000 under \$4,000.....	49,574	34,160	200,435	7,973	7,607	11,331	146,488	39,041	56,236	39,041	56,236	10,628	191,638	7,658	11,892
\$4,000 under \$5,000.....	62,999	41,715	154,474	7,973	7,607	16,750	73,884	8,473	16,791	49,230	87,878	10,628	191,638	13,250	45,779
\$5,000 under \$6,000.....	66,907	38,284	270,230	5,464	6,754	23,342	202,540	49,423	88,271	49,423	88,271	12,520	200,057	11,893	36,859
\$6,000 under \$7,000.....	72,848	46,029	176,820	5,464	6,754	16,702	63,420	9,506	5,691	60,490	118,081	5,733	43,698	19,339	41,646
\$7,000 under \$8,000.....	100,299	61,475	231,568	9,431	7,707	27,632	64,754	5,906	5,691	78,044	176,145	5,733	43,698	18,705	99,797
\$8,000 under \$9,000.....	79,946	50,285	175,071	9,431	7,707	30,178	70,699	9,598	5,460	54,766	110,254	11,057	57,346	14,870	46,512
\$9,000 under \$10,000.....	88,769	49,883	152,949	7,282	7,955	26,473	71,050	9,598	5,460	69,837	91,624	11,578	60,681	19,809	48,969
\$10,000 under \$15,000.....	305,679	175,350	763,656	21,858	13,210	90,795	309,122	14,297	11,311	239,702	479,054	24,922	222,309	61,832	240,712
\$15,000 under \$20,000.....	157,881	95,530	423,281	15,492	15,270	46,924	183,875	10,821	29,356	124,372	284,032	16,193	136,704	37,350	174,926
\$20,000 under \$50,000.....	205,654	143,406	827,345	24,068	30,625	67,473	338,422	20,183	50,781	162,345	570,325	26,341	229,166	55,850	335,719
\$50,000 under \$100,000.....	40,344	31,865	273,418	5,352	11,087	14,351	125,735	4,638	18,133	32,437	175,903	6,534	84,996	14,238	115,857
\$100,000 under \$200,000.....	6,920	5,843	83,113	882	2,661	2,564	38,734	878	6,014	5,579	53,059	1,225	27,846	2,593	32,587
\$200,000 under \$500,000.....	1,180	1,045	29,252	153	707	465	16,905	161	2,432	953	15,486	219	12,225	425	7,492
\$500,000 under \$1,000,000.....	129	118	19,097	20	309	49	12,389	17	274	107	7,291	31	2,042	53	1,730
\$1,000,000 or more.....	47	43	7,696	4	18	17	2,377	7	636	40	5,973	10	1,283	24	900
Nontaxable returns, total....	146,069	101,624	556,181	4,694	4,401	29,307	229,457	7,230	14,565	122,888	345,686	10,823	183,356	28,230	195,876
No adjusted gross income....	23,175	23,622	85,481	(*)	(*)	4,481	30,930	(*)	(*)	20,299	57,318	(*)	(*)	(*)	(*)
Under \$600.....	16,103	11,282	116,628	2,588	1,520	6,161	96,513	2,786	2,795	12,922	27,656	4,770	98,356	5,364	14,839
\$600 under \$1,000.....	14,306	7,322	31,552	2,588	1,520	6,161	96,513	2,786	2,795	11,724	24,972	4,770	98,356	5,364	14,839
\$1,000 under \$2,000.....	22,783	14,366	78,091	2,588	1,520	7,359	16,279	2,786	2,795	19,403	72,936	4,770	98,356	10,452	63,036
\$2,000 under \$3,000.....	22,465	15,093	45,744	2,588	1,520	7,359	16,279	2,786	2,795	20,276	37,388	4,770	98,356	10,452	63,036
\$3,000 under \$4,000.....	17,543	10,015	42,256	2,588	1,520	7,359	16,279	2,786	2,795	13,964	28,757	4,770	98,356	10,452	63,036
\$4,000 under \$5,000.....	12,147	8,635	35,044	1,020	2,477	5,974	21,601	2,619	9,405	10,945	29,076	3,608	60,400	4,812	30,830
\$5,000 or more.....	17,547	11,289	121,385	1,020	2,477	5,332	64,134	2,619	9,405	13,355	67,583	3,608	60,400	4,604	65,339
Returns under \$5,000.....	298,697	202,155	988,686	13,239	10,168	71,117	432,657	13,161	10,708	241,112	576,905	24,007	342,535	53,871	314,357
Returns \$5,000 under \$10,000.....	422,916	253,822	1,064,373	22,811	22,775	127,988	491,689	27,247	30,308	323,853	625,766	42,748	378,049	88,507	317,257
Returns \$10,000 under \$15,000.....	307,756	176,894	783,132	21,925	13,249	91,766	328,624	14,727	13,062	40,875	480,820	25,570	243,981	62,068	243,403
Returns \$15,000 or more.....	412,877	278,927	1,706,375	46,092	62,688	132,544	743,841	37,030	111,273	326,722	1,136,494	50,855	509,496	111,010	688,388

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 14.—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Total dividends and other distributions		Capital gain dividends		Nontaxable distributions		Domestic and foreign dividends received					
							Total		Dividend exclusions		Dividends in adjusted gross income	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	11,650,150	16,942,981	2,886,765	1,462,410	1,148,816	186,074	11,589,536	15,294,557	10,987,705	1,092,358	6,657,088	14,202,149
No adjusted gross income.....	60,135	67,166	11,107	7,538	3,356	800	60,122	58,829	55,056	5,274	34,538	53,554
Under \$600.....	131,648	26,707	18,998	4,856	11,064	278	131,448	21,573	109,343	7,165	71,139	14,408
\$600 under \$1,000.....	213,338	63,463	47,513	16,514	8,588	805	211,747	46,144	195,907	15,275	128,178	30,870
\$1,000 under \$2,000.....	637,430	282,220	138,594	47,115	36,236	3,026	633,064	232,080	571,962	45,655	405,579	186,428
\$2,000 under \$3,000.....	602,690	365,945	123,534	55,668	36,917	4,192	601,099	308,086	564,382	52,728	398,067	253,363
\$3,000 under \$4,000.....	510,945	324,644	119,389	47,955	44,092	3,868	510,635	272,821	478,625	44,054	315,469	228,768
\$4,000 under \$5,000.....	551,255	407,675	126,380	65,837	50,358	6,904	548,673	334,935	503,894	48,445	352,196	286,494
\$5,000 under \$6,000.....	594,106	440,732	148,855	81,396	51,143	4,086	590,133	355,253	556,663	47,830	327,856	307,424
\$6,000 under \$7,000.....	620,517	398,359	129,645	53,483	55,445	4,798	617,137	340,080	578,842	49,763	339,333	290,321
\$7,000 under \$8,000.....	695,411	436,495	164,171	46,562	60,774	4,553	690,845	385,383	649,993	53,773	347,580	331,615
\$8,000 under \$9,000.....	729,891	479,695	177,295	57,666	60,957	2,831	725,713	419,201	686,764	56,161	351,048	363,045
\$9,000 under \$10,000.....	657,490	369,429	151,305	47,104	65,681	5,038	654,049	317,289	606,997	52,290	310,152	265,002
\$10,000 under \$15,000.....	2,667,016	1,831,549	694,660	248,079	257,490	21,549	2,646,113	1,561,918	2,524,302	238,874	1,260,550	1,323,001
\$15,000 under \$20,000.....	1,300,926	1,426,107	340,499	166,516	139,898	18,196	1,284,741	1,241,376	1,255,259	141,837	729,992	1,099,630
\$20,000 under \$50,000.....	1,382,450	4,106,855	409,138	331,746	202,908	43,177	1,379,346	3,732,028	1,357,111	186,062	1,016,597	3,545,853
\$50,000 under \$100,000.....	231,354	2,396,589	69,252	108,888	47,568	35,166	231,154	2,252,529	229,425	36,535	207,614	2,215,978
\$100,000 under \$200,000.....	48,438	1,516,316	12,911	41,810	12,192	15,070	48,413	1,459,412	48,137	8,087	46,417	1,451,325
\$200,000 under \$500,000.....	12,247	1,075,761	2,860	24,229	3,323	7,450	12,242	1,044,081	12,190	2,067	11,968	1,043,013
\$500,000 under \$1,000,000.....	2,044	407,756	474	5,531	574	2,155	2,043	400,071	2,037	347	2,005	399,725
\$1,000,000 or more.....	819	519,518	185	3,917	252	2,132	819	513,468	816	136	808	513,332

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

NOTE: Includes amounts from Forms 1040 and 1040A.

Individual Returns/1967 • Returns Filed and Sources of Income

Table 15.—RETURNS WITH RENT NET INCOME OR LOSS: GROSS RENTS RECEIVED, DEPRECIATION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Gross rents received		Depreciation		Other expenses		Rents net income or loss	
	Number of returns	Amount (Thousand dollars)	Number of returns ¹	Amount ¹ (Thousand dollars)	Number of returns ¹	Amount ¹ (Thousand dollars)	Number of returns ¹	Amount ¹ (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETURNS WITH NET INCOME FROM RENTS								
Grand total.....	4,001,281	12,233,701	2,955,333	2,431,848	3,383,312	5,415,345	4,001,281	4,386,528
Taxable returns, total.....	3,120,056	10,424,481	2,399,726	2,111,538	2,671,467	4,663,173	3,120,056	3,649,789
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	88,689	122,183	58,589	24,760	71,782	44,385	88,689	53,039
\$2,000 under \$3,000.....	142,593	296,708	94,996	60,344	117,343	117,687	142,593	118,677
\$3,000 under \$4,000.....	191,262	666,828	129,142	63,477	160,825	439,537	191,262	163,816
\$4,000 under \$5,000.....	212,726	440,555	147,819	80,705	173,541	179,983	212,726	179,867
\$5,000 under \$6,000.....	224,065	501,830	167,531	97,376	190,686	209,277	224,065	195,177
\$6,000 under \$7,000.....	238,056	578,119	186,420	132,388	204,129	261,123	238,056	184,609
\$7,000 under \$8,000.....	246,530	571,359	196,314	123,167	215,501	270,460	246,530	177,732
\$8,000 under \$9,000.....	241,591	521,010	185,751	109,459	202,434	236,881	241,591	174,670
\$9,000 under \$10,000.....	236,258	541,554	189,936	119,843	206,818	247,838	236,258	173,874
\$10,000 under \$15,000.....	683,056	1,903,668	552,757	405,447	600,250	863,817	683,056	634,398
\$15,000 under \$20,000.....	252,015	1,003,579	201,062	212,483	220,424	414,300	252,015	376,794
\$20,000 under \$50,000.....	291,257	2,185,209	233,030	449,765	248,734	926,248	291,257	809,212
\$50,000 under \$100,000.....	54,868	716,055	43,993	151,558	45,808	54,868	54,868	280,651
\$100,000 under \$200,000.....	11,207	241,950	8,589	49,913	9,058	101,838	11,207	90,205
\$200,000 under \$500,000.....	2,662	94,042	1,925	20,999	2,047	47,696	2,662	25,346
\$500,000 under \$1,000,000.....	447	24,561	335	5,859	349	11,440	447	7,262
\$1,000,000 or more.....	192	11,827	146	3,500	148	5,857	192	2,471
Nontaxable returns, total.....	881,227	1,809,222	555,608	320,311	711,844	752,173	881,227	736,740
No adjusted gross income.....	36,747	128,356	22,842	28,186	25,010	57,455	36,747	42,718
Under \$600.....	61,196	80,576	38,947	17,332	53,222	43,337	61,196	19,907
\$600 under \$1,000.....	87,777	115,736	55,518	24,141	71,276	49,489	87,777	42,107
\$1,000 under \$2,000.....	343,104	579,903	212,469	94,960	282,256	247,169	343,104	237,774
\$2,000 under \$3,000.....	182,469	345,500	110,182	51,564	146,984	123,599	182,469	170,337
\$3,000 under \$4,000.....	82,702	225,389	55,070	38,829	64,894	98,846	82,702	87,714
\$4,000 under \$5,000.....	36,923	105,258	28,162	20,383	29,360	37,380	36,923	47,495
\$5,000 or more.....	50,309	228,504	32,418	44,916	38,842	94,898	50,309	88,688
Returns under \$5,000.....	1,468,769	3,110,434	955,126	505,174	1,198,085	1,439,806	1,468,769	1,165,459
Returns \$5,000 under \$10,000.....	1,229,419	2,851,069	953,196	606,594	1,052,802	1,280,683	1,229,419	963,796
Returns \$10,000 under \$15,000.....	687,534	1,934,464	555,838	412,049	603,703	874,374	687,534	650,036
Returns \$15,000 or more.....	615,559	4,335,734	491,173	908,031	528,722	1,820,482	615,559	1,607,237
RETURNS WITH NET LOSS FROM RENTS								
Grand total.....	2,268,695	5,274,546	2,254,113	2,194,921	2,326,690	4,927,841	2,361,939	1,848,239
Taxable returns, total.....	1,972,204	3,930,461	1,969,958	1,700,505	2,025,735	3,641,763	2,052,925	1,411,829
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	27,804	33,094	27,405	15,739	27,804	29,710	27,804	12,355
\$2,000 under \$3,000.....	44,414	61,166	45,013	27,078	48,980	52,379	49,179	18,291
\$3,000 under \$4,000.....	77,126	107,503	74,743	48,874	77,918	97,768	78,516	39,143
\$4,000 under \$5,000.....	100,505	154,226	96,732	65,182	105,076	150,545	105,675	61,501
\$5,000 under \$6,000.....	132,317	225,558	134,598	89,438	135,292	212,509	138,473	76,389
\$6,000 under \$7,000.....	174,275	289,097	170,435	110,998	175,506	264,220	177,296	86,122
\$7,000 under \$8,000.....	196,034	230,857	195,042	112,093	199,015	221,256	200,605	102,495
\$8,000 under \$9,000.....	184,780	334,827	184,979	132,835	188,753	301,748	190,742	99,757
\$9,000 under \$10,000.....	160,651	238,621	167,075	100,513	167,804	217,090	170,386	78,982
\$10,000 under \$15,000.....	520,821	882,555	519,804	386,536	531,796	817,959	538,717	321,930
\$15,000 under \$20,000.....	167,315	381,816	166,648	165,751	171,871	352,218	174,305	136,150
\$20,000 under \$50,000.....	151,326	642,616	153,213	284,064	159,026	596,756	162,135	238,211
\$50,000 under \$100,000.....	26,103	205,627	26,430	93,970	27,638	195,118	28,539	83,464
\$100,000 under \$200,000.....	5,517	73,099	5,599	34,315	5,910	67,809	6,129	29,042
\$200,000 under \$500,000.....	1,579	44,271	1,599	19,950	1,684	42,310	1,758	17,989
\$500,000 under \$1,000,000.....	303	14,525	301	7,997	319	13,329	326	6,803
\$1,000,000 or more.....	143	8,604	143	4,911	152	6,477	158	2,784
Nontaxable returns, total.....	296,490	1,344,087	284,154	494,419	300,955	1,286,080	309,015	436,413
No adjusted gross income.....	60,819	628,834	61,848	234,101	61,480	624,622	63,325	229,889
Under \$600.....	29,131	71,026	26,948	23,498	29,131	69,582	30,522	22,052
\$600 under \$1,000.....	24,640	71,916	20,872	24,218	25,831	68,740	26,230	21,044
\$1,000 under \$2,000.....	66,776	160,917	62,609	58,916	66,183	143,094	67,973	41,093
\$2,000 under \$3,000.....	50,741	135,906	48,861	55,585	51,738	123,531	52,137	43,210
\$3,000 under \$4,000.....	27,582	60,858	25,798	19,767	28,380	56,460	29,372	15,369
\$4,000 under \$5,000.....	12,855	66,645	12,856	23,315	13,654	57,331	13,654	14,001
\$5,000 or more.....	23,946	147,985	24,362	55,019	24,558	142,720	25,802	49,755
Returns under \$5,000.....	523,584	1,554,489	503,884	596,532	537,366	1,476,323	546,569	518,368
Returns \$5,000 under \$10,000.....	867,798	1,413,623	872,361	577,457	886,709	1,309,064	899,032	472,902
Returns \$10,000 under \$15,000.....	523,748	910,100	522,665	399,763	534,723	840,866	541,644	330,518
Returns \$15,000 or more.....	353,565	1,396,334	355,203	621,169	367,892	1,301,588	374,694	526,451

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹ Includes returns with rental expenses but no gross rent income.

NOTE: Detail may not add to total because of rounding.

Table 16.—RETURNS WITH ROYALTY NET INCOME OR LOSS: GROSS ROYALTIES RECEIVED, DEPLETION, OTHER EXPENSES, AND NET INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Gross royalties received		Depletion		Other expenses		Royalties net income or loss	
	Number of returns	Amount (Thousand dollars)	Number of returns ¹	Amount ¹ (Thousand dollars)	Number of returns ¹	Amount ¹ (Thousand dollars)	Number of returns ¹	Amount ¹ (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETURNS WITH NET INCOME FROM ROYALTIES								
Grand total.....	542,741	1,076,861	406,805	250,204	258,153	82,229	542,741	744,407
Taxable returns, total.....	442,152	973,585	329,740	223,761	208,539	76,261	442,152	673,541
Under \$1,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	8,544	9,407	8,344	2,501	5,956	569	8,544	6,337
\$2,000 under \$3,000.....	11,536	8,594	10,339	2,247	4,377	73	11,536	6,274
\$3,000 under \$4,000.....	26,230	25,779	22,850	5,716	12,317	2,011	26,230	18,052
\$4,000 under \$5,000.....	28,264	36,197	21,904	9,170	15,897	2,312	28,264	24,716
\$5,000 under \$6,000.....	26,713	27,493	23,732	7,499	12,129	1,360	26,713	18,634
\$6,000 under \$7,000.....	34,327	21,517	26,182	5,207	13,160	564	34,327	15,747
\$7,000 under \$8,000.....	30,369	33,510	21,116	4,965	14,312	1,168	30,369	27,377
\$8,000 under \$9,000.....	18,081	24,703	12,801	5,840	8,218	787	18,081	18,077
\$9,000 under \$10,000.....	26,312	33,433	17,959	8,571	9,615	796	26,312	24,066
\$10,000 under \$15,000.....	81,888	85,336	59,733	19,379	35,858	5,682	81,888	60,276
\$15,000 under \$20,000.....	45,840	83,924	32,703	18,521	20,755	7,045	45,840	58,351
\$20,000 under \$50,000.....	76,435	242,043	51,274	52,230	38,705	17,935	76,435	171,890
\$50,000 under \$100,000.....	18,358	149,617	14,317	35,531	10,912	14,425	18,358	99,659
\$100,000 under \$200,000.....	5,669	88,871	4,556	21,698	3,591	9,617	5,669	57,537
\$200,000 under \$500,000.....	1,864	61,492	1,509	14,747	1,183	7,208	1,864	39,529
\$500,000 under \$1,000,000.....	365	20,826	296	5,056	252	1,499	365	14,269
\$1,000,000 or more.....	166	19,141	125	4,883	111	2,133	166	12,125
Nontaxable returns, total.....	100,589	103,277	77,064	26,443	49,613	5,966	100,589	70,867
No adjusted gross income.....	10,652	26,154	9,536	7,000	4,468	1,337	10,652	17,817
Under \$600.....	5,574	3,676	5,175	991	6,361	254	5,574	2,596
\$600 under \$1,000.....	10,533	5,042	7,153	1,136	13,326	824	10,533	3,741
\$1,000 under \$2,000.....	25,868	15,070	20,684	3,651	12,123	460	25,868	10,595
\$2,000 under \$3,000.....	22,426	12,131	14,910	2,978	4,970	180	22,426	8,693
\$3,000 under \$4,000.....	11,331	7,703	7,358	1,951	1,995	61	11,331	5,572
\$4,000 under \$5,000.....	4,183	1,869	3,585	415	1,375	61	4,183	1,393
\$5,000 or more.....	10,022	31,632	8,663	8,321	2,850	2,850	10,022	20,460
Returns under \$5,000.....	166,333	153,323	131,840	37,756	82,982	9,160	166,333	106,411
Returns \$5,000 under \$10,000.....	144,068	160,679	109,014	37,609	63,063	6,396	144,068	116,676
Returns \$10,000 under \$15,000.....	82,740	87,951	60,401	19,787	36,126	5,710	82,740	62,455
Returns \$15,000 or more.....	149,600	674,908	105,550	155,052	75,982	60,963	149,600	458,865
RETURNS WITH NET LOSS FROM ROYALTIES								
Grand total.....	18,168	60,846	10,634	8,401	23,667	120,229	24,229	67,787
Taxable returns, total.....	17,837	25,840	10,507	5,298	22,892	58,333	23,449	37,795
Under \$1,000.....	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	3,779	2,712	2,859	617	2,787	2,977	2,787	1,505
\$6,000 under \$7,000.....								
\$7,000 under \$8,000.....								
\$8,000 under \$9,000.....								
\$9,000 under \$10,000.....	2,591	2,028	1,961	1,015	5,138	6,815	5,138	4,165
\$10,000 under \$15,000.....								
\$15,000 under \$20,000.....								
\$20,000 under \$50,000.....								
\$50,000 under \$100,000.....	3,790	4,246	2,538	822	4,841	9,866	5,075	6,442
\$100,000 under \$200,000.....	1,553	3,971	1,016	975	2,130	10,970	2,175	7,975
\$200,000 under \$500,000.....	624	3,551	484	845	809	10,154	839	7,448
\$500,000 under \$1,000,000.....	235	2,975	196	674	302	6,203	310	3,902
\$1,000,000 or more.....	59	673	45	144	72	2,521	75	1,992
Nontaxable returns, total.....	17	410	17	86	24	1,235	25	912
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns under \$5,000.....	(*)	(*)	(*)	(*)	4,054	7,038	4,054	4,623
Returns \$5,000 under \$10,000.....	3,779	2,711	(*)	(*)	4,178	4,505	4,178	1,936
Returns \$10,000 under \$15,000.....	2,591	2,028	1,663	476	3,747	5,286	3,747	3,734
Returns \$15,000 or more.....	9,177	53,375	6,354	7,467	11,688	103,400	12,250	57,494

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Includes returns with royalty expenses but no gross royalty income.

NOTE: Detail may not add to total because of rounding.

CONTENTS

- Selected deductions and exclusions from gross income, 45
 - Employee moving expense, 45
 - Self-employed pension deduction, 46
- Personal deductions, standard or itemized, 47
 - Standard deduction, 47
 - Itemized deductions, 48
 - Type of deduction, 1964-1967, 48
- Medical deduction for health insurance premiums, 48
- Exemptions, 49
 - Returns with blindness exemptions, 50

Text tables

- 2.1 Returns with moving expense: Moving expense items, by distance moved and adjusted gross income classes, 46
- 2.2 Returns with self-employed pension deduction: Size of deduction by adjusted gross income classes, 47
- 2.3 Returns with itemized and standard deduction: Adjusted gross income, and amount of deduction, by adjusted gross income classes, 49
- 2.4 Returns with itemized deductions compared with returns with medical deductions for health insurance premiums, for all returns and returns of taxpayers age 65 or over, by adjusted gross income classes, 49
- 2.5 Number of exemptions, by type, 50
- 2.6 Returns with blindness exemptions: Selected sources of income and loss, exemptions, taxable income, and income tax after credits by adjusted gross income classes, 50

Charts

- 2A Returns with moving expense deduction, 45
- 2B Average AGI and average deduction, 48
- 2C Distribution of returns, by type of deduction, 1964-1967, 49

Deductions and Exemptions

Basic tables

- 17 Returns with standard deduction: Adjusted gross income, exemptions, taxable income, and income tax after credits, by adjusted gross income classes and by marital status of taxpayer, 51
- 18 Returns with standard deduction: Sources of income and loss, by marital status of taxpayer, 53
- 19 Returns with standard deduction: Sources of income and loss, deductions, exemptions, taxable income, and tax items, by adjusted gross income classes, 54
- 20 Returns with itemized deductions: Adjusted gross income, exemptions, taxable income, and income tax after credits, by adjusted gross income classes and by marital status of taxpayer, 58
- 21 Returns with itemized deductions: Sources of income and loss, by marital status of taxpayer, 60
- 22 Returns with itemized deductions: Sources of income and loss, deductions, exemptions, taxable income, and tax items, by adjusted gross income classes, 61
- 23 Number of returns and number of exemptions by type of exemption and marital status of taxpayer, 65
- 24 Number of returns and number of exemptions by type of exemption, and adjusted gross income classes, 65

Taxpayers filing individual income tax returns claimed two types of income-related deductions: (1) deductions from gross income to arrive at adjusted gross income and (2) deductions from adjusted gross income to arrive at taxable income (standard or itemized deductions).

For this report the first group includes the four "statutory adjustment" items which were reported in Part III, page 2 of Form 1040. Data for employee moving expenses and self-employed pension deduction, two of those adjustment items, are featured in this section. The two other statutory adjustments were the sick pay exclusion and the deduction for employee business expense.

Included in the second group (deductions from adjusted gross income) are those items which were generally personal in nature such as medical expenses and charitable deductions. Data for the new medical expense provision which made a part of medical care insurance premiums deductible without regard to the present 3 percent exclusion on other medical expenses are highlighted in this section.

Also included in deductions from adjusted gross income were exemptions of \$600 for the taxpayer, his spouse, and his qualified dependents. Additional \$600 exemptions were allowed for a taxpayer or his spouse for age (65 or over) or blindness. This section features income and tax data for returns with blindness exemptions.

SELECTED DEDUCTIONS AND EXCLUSIONS FROM GROSS INCOME

Employee Moving Expense

As provided in the Revenue Act of 1964, an employee when computing adjusted gross income, is allowed to

Chart 2A
Returns with moving expense deduction

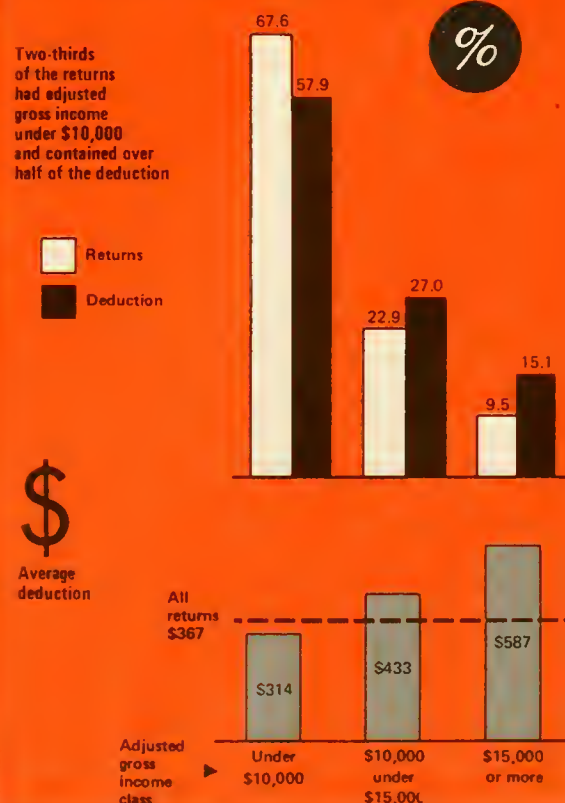


Table 2.1—RETURNS WITH MOVING EXPENSES, BY DISTANCE MOVED AND ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

Distance from former residence to new business location by adjusted gross income classes	Moving expense deduction		Returns with moving expense schedule										Returns with excess of reimbursement over expenses	
	Number of returns	Deduction (Thousand dollars)	Moving expense deduction		Total (Thousand dollars)	Moving expense		Transportation of household and personal property		Reimbursement		Number of returns	Moving expense (Thousand dollars)	Reim- bursement (Thousand dollars)
			Number of returns	Deduction (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
ALL RETURNS														
Total.....	391,769	143,963	350,839	130,539	149,382	322,602	54,792	276,030	94,595	42,003	20,278	2,812	1,667	3,101
Not specified.....	115,160	41,405	74,230	27,981	30,811	65,635	16,156	48,453	14,655	9,386	3,034	(*)	(*)	(*)
Under 100 miles.....	38,689	5,496	38,689	5,496	5,743	30,169	889	35,029	4,856	(*)	(*)	-	-	-
100 under 500 miles.....	79,657	17,655	79,657	17,655	19,946	74,375	4,859	71,198	15,089	6,396	2,907	(*)	(*)	(*)
500 under 1,000 miles.....	44,446	14,207	44,446	14,207	17,577	44,134	5,015	34,074	12,563	6,712	3,491	(*)	(*)	(*)
1,000 miles or more.....	113,817	65,200	113,817	65,200	75,305	108,289	27,873	87,277	47,433	18,577	10,599	-	-	-
Under \$5,000														
Total.....	78,838	27,717	71,177	26,119	28,389	70,179	11,944	47,851	16,444	6,748	2,270	-	-	-
Not specified.....	25,430	7,949	17,769	6,351	6,351	17,370	3,213	10,317	3,138	-	-	-	-	-
Under 100 miles.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
100 under 500 miles.....	14,894	2,789	14,894	2,789	2,927	13,503	1,543	11,719	1,384	(*)	(*)	(*)	(*)	(*)
500 under 1,000 miles.....	10,323	1,810	10,323	1,810	1,969	11,315	1,045	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1,000 miles or more.....	26,595	14,994	26,595	14,994	16,937	26,595	6,131	19,653	10,805	(*)	(*)	(*)	(*)	(*)
\$5,000 Under \$10,000														
Total.....	186,147	55,609	168,860	49,631	55,755	155,710	21,885	132,346	33,871	16,389	6,125	-	-	-
Not specified.....	48,160	14,706	30,873	8,728	10,299	27,498	5,965	19,165	4,334	(*)	(*)	-	-	-
Under 100 miles.....	22,429	2,298	22,429	2,298	2,359	18,063	544	19,453	1,815	(*)	(*)	(*)	(*)	(*)
100 under 500 miles.....	38,913	6,632	38,913	6,632	7,197	36,530	1,646	35,139	5,552	(*)	(*)	(*)	(*)	(*)
500 under 1,000 miles.....	21,631	6,519	21,631	6,519	7,308	21,631	2,297	18,057	5,011	(*)	(*)	(*)	(*)	(*)
1,000 miles or more.....	55,014	25,454	55,014	25,454	28,592	51,988	11,433	40,530	17,159	6,749	3,138	(*)	(*)	(*)
\$10,000 Under \$15,000														
Total.....	89,671	38,838	79,254	36,068	41,608	69,630	14,437	68,804	27,172	12,593	6,813	(*)	(*)	(*)
Not specified.....	29,789	11,636	19,372	8,866	9,441	15,900	5,087	14,379	4,355	2,480	769	(*)	(*)	(*)
Under 100 miles.....	11,047	1,966	11,047	1,966	2,007	8,202	194	10,650	1,813	(*)	(*)	(*)	(*)	(*)
100 under 500 miles.....	18,121	5,252	18,121	5,252	6,011	17,590	1,204	17,393	4,807	(*)	(*)	(*)	(*)	(*)
500 under 1,000 miles.....	8,662	3,426	8,662	3,426	5,043	7,671	1,058	7,868	3,986	2,579	1,617	(*)	(*)	(*)
1,000 miles or more.....	22,052	16,558	22,052	16,558	19,106	20,267	6,894	18,514	12,212	5,155	3,011	(*)	(*)	(*)
\$15,000 or More														
Total.....	37,113	21,799	31,551	18,722	23,631	27,082	6,525	27,029	17,108	6,271	5,071	(*)	(*)	(*)
Not specified.....	11,780	7,113	6,218	4,036	4,719	4,867	1,891	4,592	2,828	1,238	694	(*)	(*)	(*)
Under 100 miles.....	3,618	1,058	3,618	1,058	1,173	2,509	138	3,529	1,035	(*)	(*)	(*)	(*)	(*)
100 under 500 miles.....	7,730	2,982	7,730	2,982	3,811	6,751	466	6,946	3,346	(*)	(*)	(*)	(*)	(*)
500 under 1,000 miles.....	3,830	2,452	3,830	2,452	3,297	3,517	615	3,383	2,642	(*)	(*)	(*)	(*)	(*)
1,000 miles or more.....	10,155	8,194	10,155	8,194	10,671	9,438	3,415	8,579	7,256	2,308	2,507	(*)	(*)	(*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

deduct the cost (in excess of any reimbursement) of moving family, household goods, and personal effects to a new place of employment at least 20 miles farther than the old residence was from the old place of employment. In addition, the taxpayer had to work for a minimum of 39 weeks of full-time employment in the new place of employment following the move.

Table 2.1 shows that employee moving expense deductions totaling \$144 million were reported on 391,769 returns. Of these returns 350,839 showed how the deduction was computed. Detailed moving expenses on these returns was composed of travel expense and transportation expense which amounted to \$149 million. These expenses were reduced by reported reimbursement of \$20 million, leaving a net deduction from adjusted gross income of \$131 million. Reimbursement in excess of moving expenses amounting to \$1.4 million was reported and was includable as income to the taxpayer.

Also, table 2.1 presents moving expense deduction data classified for the first time by adjusted gross income and distance moved. The size of deduction appears to increase with the size of income and length of distance moved. Thus, the average deduction claimed by taxpayers with adjusted gross income under \$5,000 who moved 100 to 500 miles was \$187 while the average claimed by taxpayers with the same income size who moved 1,000 miles

or more was \$564. On returns with adjusted gross income of \$15,000 or more for moves of 100 to 500 miles and 1,000 miles or more the average deduction was \$386 and \$807 respectively.

Chart 2A reveals that for all returns with a moving expense deduction, the average deduction was \$367. The average deduction increased from \$314 for returns with adjusted gross income under \$10,000; to \$433 for returns with income \$10,000 under \$15,000; and to \$587 for returns with income of \$15,000 or more.

Taxpayers with incomes under \$10,000 filed over two-thirds of the returns with moving expense deductions and reported 58 percent of the deduction amount. Nearly one-fourth of the returns with a deduction had income of \$10,000 under \$15,000 and showed 27 percent of the deduction amount. The remaining 10 percent of returns and 15 percent of the moving expense deduction amount were accounted for by returns with adjusted gross income of \$15,000 or more.

Self-Employed Pension Deduction

The self-employed pension deduction is a statutory adjustment generally applied against "earned income" from a proprietorship or partnership. The deduction was

Table 2.2—RETURNS WITH SELF-EMPLOYED PENSION DEDUCTION: SIZE OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Self-employed pension deduction (Thousand dollars)	Size of self-employed pension deduction									
			\$1 under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400		\$400 under \$500	
			Number of returns	Self-employed pension deduction (Thousand dollars)	Number of returns	Self-employed pension deduction (Thousand dollars)	Number of returns	Self-employed pension deduction (Thousand dollars)	Number of returns	Self-employed pension deduction (Thousand dollars)	Number of returns	Self-employed pension deduction (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	115,020	83,756	11,303	555	12,835	1,837	9,270	2,266	7,694	2,609	5,534	2,488
Taxable returns, total.....	112,139	83,169	10,837	535	10,913	1,529	9,270	2,266	7,295	2,468	5,534	2,488
Under \$2,000.....	(*)	(*)										
\$2,000 under \$5,000.....	3,591	814	8,228	393	5,187	711	3,226	772	2,460	849	2,529	1,137
\$5,000 under \$10,000.....	20,422	8,170			2,935	410	2,757	677				
\$10,000 under \$15,000.....	14,951	5,479	1,534	78	1,142	168	1,252	310	2,475	806	939	428
\$15,000 under \$20,000.....	9,590	5,208	1,009	60	1,555	226	1,913	476	2,129	734	1,930	863
\$20,000 under \$50,000.....	41,806	38,786			85	13	105	26	213	73	126	56
\$50,000 under \$100,000.....	18,041	21,424	6	(1)	9	1	17	5	18	6	10	4
\$100,000 under \$1,000,000.....	2,545	3,222										
\$1,000,000 or more.....	2	3										
Nontaxable returns.....	2,881	587	(*)	(*)	1,922	308			(*)	(*)		

Adjusted gross income classes	Size of self-employed pension deduction—Continued																	
	\$500 under \$600		\$600 under \$700		\$700 under \$800		\$800 under \$900		\$900 under \$1,000		\$1,000 under \$1,250		\$1,250 or more					
	Number of returns	Self-employed pension deduction (Thousand dollars)	Number of returns	Self-employed pension deduction (Thousand dollars)	Number of returns	Self-employed pension deduction (Thousand dollars)	Number of returns	Self-employed pension deduction (Thousand dollars)	Number of returns	Self-employed pension deduction (Thousand dollars)	Number of returns	Self-employed pension deduction (Thousand dollars)	Number of returns	Self-employed pension deduction (Thousand dollars)				
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)				
Grand total.....	6,886	3,642	6,700	4,190	3,942	2,950	2,328	1,970	2,689	2,530	12,773	14,390	33,061	44,330				
Taxable returns, total.....	6,886	3,642	6,700	4,190	3,942	2,950	2,328	1,970	2,689	2,530	12,768	14,385	32,972	44,218				
Under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
\$2,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
\$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	} 2,115	4,266				
\$10,000 under \$15,000.....	1,801	950	1,067	662	1,058	804	-	-	-	-	-	-						
\$15,000 under \$20,000.....	1,523	800	892	571	846	634	474	397	} 2,190	2,053	8,592	9,557						
\$20,000 under \$50,000.....	2,220	1,187	2,833	1,795	1,761	1,305	1,678	1,426									15,450	19,998
\$50,000 under \$100,000.....	321	168	454	284	256	191	161	134					281	267	2,673	3,066	13,306	17,142
\$100,000 under \$1,000,000.....	24	13	29	18	21	16	15	13	19	18	277	316	2,100	2,811				
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	1	1	1	1				
Nontaxable returns.....	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)				

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Less than \$500.

NOTE: Detail may not add to total because of rounding.

available to individuals for contributions to retirement plans qualifying under tax law similar to the profit-sharing, pension, or other types of employee plans that were available to corporate employees. In addition to proprietors and partners, the deduction was applicable to certain ministers, Christian Science practitioners, teachers, commission salesmen, and persons performing services in their home for compensation.

As shown in table 2.2, the self-employed pension deduction was claimed on 115,000 returns and totalled \$84 million. This reflects almost a 100 percent increase over 1966 in the number of returns and the amount of deduction, and a 300 percent increase over the levels of 1963, the first year of the operation of the law. Even with the increased usage in recent years, less than 1 percent of self-employed taxpayers claimed the self-employed pension deduction for 1967.

Taxable returns with adjusted gross income of \$20,000 or more accounted for over half of the returns with the self-employed pension deduction and more than 75 percent of the amount of this deduction.

PERSONAL DEDUCTIONS, STANDARD OR ITEMIZED

The taxpayer had the option of using the standard deduction or itemizing his personal deductions for such items as interest paid, medical expenses, State and local taxes, and charitable contributions. With the exception of

data relating to the new medical care insurance premium deduction, information for specific itemized deductions is not presented in this report. However, the reports for previous even-numbered years contain detailed data for itemized deductions.

Standard Deduction

In lieu of itemizing his personal deductions, a taxpayer could choose a standard deduction. Taxpayers on 41.5 million returns, or 58 percent of all returns, elected a standard deduction for 1967 (chart 2B). This represented virtually no change percentage-wise from 1966.

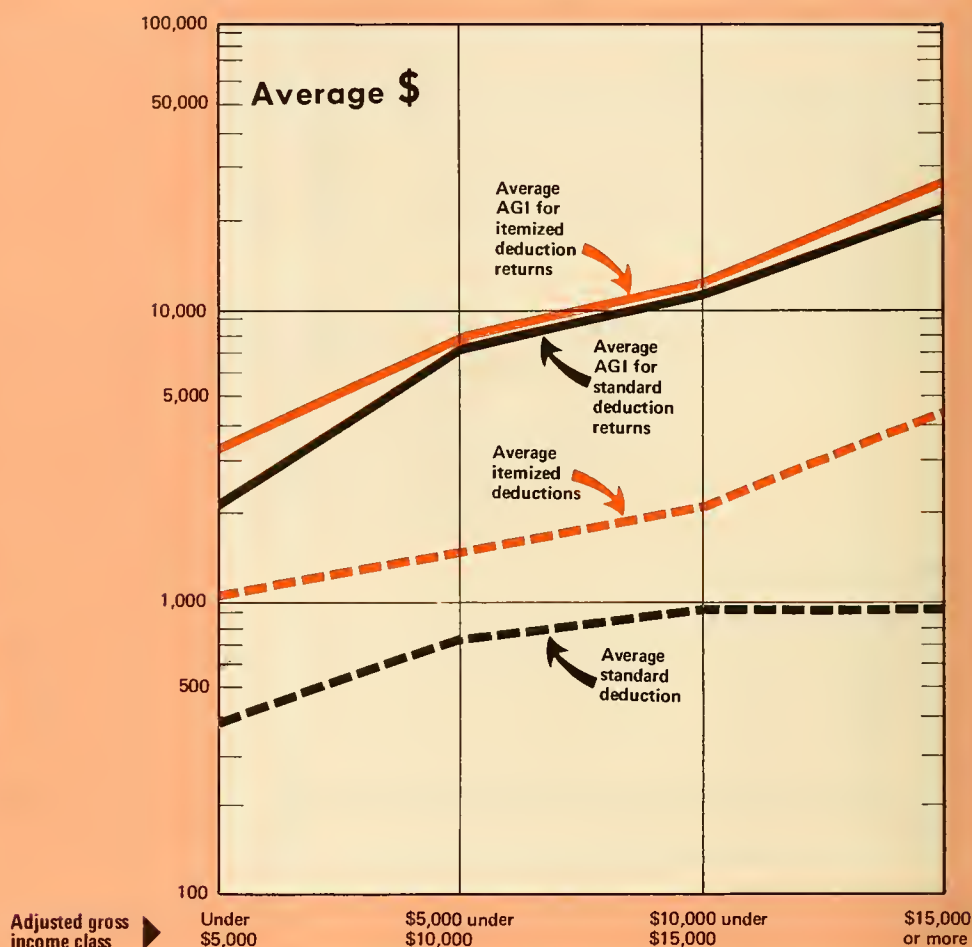
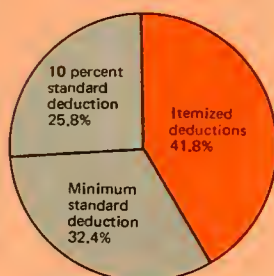
The minimum standard deduction, an alternative to the 10 percent method of calculating the deduction, was \$200 (\$100 for married persons filing separately) plus \$100 for each allowable exemption. This deduction, like the regular 10 percent deduction, could not exceed \$1,000 (\$500 for married persons filing separately). Basically, the minimum standard deduction was introduced in the Revenue Act of 1964 as a means of providing some tax relief for taxpayers with low income and a relatively large number of exemptions. Beginning 1964, on approximately one of every three returns, taxpayers found it to their benefit to elect the minimum standard method, thus reflecting the success of the minimum standard deduction. Table 2.3 shows that 93 percent of taxpayers claiming this deduction reported income under \$5,000.

Chart 2B

Average AGI and average deduction

Returns with standard and itemized deductions by size of adjusted gross income

Percent distribution of returns by type of deduction



Itemized Deductions

Returns with itemized deductions increased by 1.2 million or 4.3 percent for 1967, almost a million more than the increase in standard deduction returns. Forty percent of taxpayers who itemized had income of \$10,000 or more as contrasted with only 9 percent of taxpayers who used the standard deduction.

Chart 2B also illustrates the difference in size of average adjusted gross income and average deductions between those taxpayers who elected to itemize and those who chose the standard deduction. For example, taxpayers with adjusted gross income under \$5,000 who itemized averaged 56 percent more income and 161 percent more deduction than taxpayers who used the standard deduction. A similar relationship held true throughout the other adjusted gross income classes.

Type of Deduction, 1964-1967

As chart 2C indicates, the proportion of returns filed by taxpayers itemizing deductions has remained fairly constant during the 1964-1967 time span, ranging from 41.5 percent in 1964 to 41.8 percent in 1967. In contrast, the percent of returns using the minimum standard deduction method has declined steadily since 1964, the year

in which this method of calculating the deduction was introduced. Minimum standard deduction returns accounted for 36.2 percent of all returns in 1964 and only 32.4 percent in 1967. This decline may be a direct result of the overall decline in the number of returns with adjusted gross income under \$5,000. The remaining portion of standard deduction returns, those with the 10 percent method, has risen 3.5 percentage points during the period from a low of 22.3 percent in 1964 to 25.8 percent in 1967.

Medical Deduction for Health Insurance Premiums

Table 2.4 presents data for the first time on the new Public Law 89-97 which allows an individual taxpayer a deduction for health insurance premiums paid computed separately from deductions for other medical expenses. In this initial tax year 1967, over 18.3 million returns indicated this deduction which in each case amounted to one-half the premium paid for deductible health insurance covering the taxpayer, his spouse, and his dependents. The deduction was limited to \$150. Any portion of the health insurance premium not deductible under this rule could be combined with other deductible medical and dental expenses subject to the 3 percent of adjusted

Table 2.3—RETURNS WITH ITEMIZED AND STANDARD DEDUCTION: ADJUSTED GROSS INCOME, AND AMOUNT OF DEDUCTION, BY ADJUSTED GROSS INCOME CLASSES
(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Deduction (Thousand dollars)
	(1)	(2)	(3)
TOTAL DEDUCTIONS			
Total.....	71,282,525	506,641,752	81,725,998
Under \$5,000.....	32,014,670	74,397,857	15,706,843
\$5,000 under \$10,000.....	23,834,696	175,173,487	27,718,006
\$10,000 under \$15,000.....	20,385,432	124,433,259	18,816,846
\$15,000 or more.....	5,047,727	132,637,149	19,484,303
ITEMIZED DEDUCTIONS			
Total.....	29,774,420	322,813,432	59,622,757
Under \$5,000.....	5,295,286	17,609,944	5,348,684
\$5,000 under \$10,000.....	12,572,659	94,842,334	19,491,030
\$10,000 under \$15,000.....	7,477,882	90,191,187	15,916,707
\$15,000 or more.....	4,428,593	120,169,967	18,866,336
STANDARD DEDUCTION			
Total.....	41,508,107	183,828,320	22,103,240
Under \$5,000.....	26,719,384	56,787,913	10,358,159
\$5,000 under \$10,000.....	11,262,037	80,331,153	8,226,975
\$10,000 under \$15,000.....	2,907,551	34,242,072	2,900,139
\$15,000 or more.....	619,135	12,467,182	617,967
10 Percent Standard			
Total.....	18,374,080	135,553,853	12,349,522
Under \$5,000.....	5,168,790	18,468,501	1,844,572
\$5,000 under \$10,000.....	9,679,108	70,382,466	6,987,227
\$10,000 under \$15,000.....	2,907,052	34,236,125	2,899,758
\$15,000 or more.....	619,130	12,466,761	617,965
Minimum Standard			
Total.....	23,134,025	48,274,464	9,753,719
Under \$5,000.....	21,550,594	38,319,411	8,513,587
\$5,000 under \$10,000.....	1,582,928	9,948,687	1,239,749
\$10,000 under \$15,000.....	(*)	(*)	(*)
\$15,000 or more.....	(*)	(*)	(*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 2.4—RETURNS WITH ITEMIZED DEDUCTIONS COMPARED WITH RETURNS WITH MEDICAL DEDUCTIONS FOR HEALTH INSURANCE PREMIUMS, FOR ALL RETURNS AND FOR RETURNS OF TAXPAYERS AGE 65 OR OVER, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes ¹	Number of returns with itemized deductions					
	All returns			Returns with age exemption		
	Total	With medical deductions for health insurance premiums	Percent of total	Total	With medical deductions for health insurance premiums	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	29,774,420	18,319,713	61.5	3,013,969	2,304,113	76.4
Under \$5,000.....	5,295,286	3,219,583	60.8	1,448,763	1,055,238	72.8
\$5,000 under \$10,000....	12,572,659	7,687,912	61.1	897,140	727,174	81.1
\$10,000 under \$15,000....	7,477,882	4,630,261	61.9	270,680	217,434	80.3
\$15,000 or more.....	4,428,593	2,781,957	62.8	397,386	304,217	76.6

¹Excludes returns with no adjusted gross income.

NOTE: Detail may not add to total because of rounding.

Table 2.4 also shows that older taxpayers who itemized their deductions claimed a health insurance premium deduction relatively more frequently (76.4%) than all taxpayers who itemized (61.5%). This may well be the result of the supplementary protection of the older taxpayer by Medicare and the added self-protection of these older taxpayers in the higher income classes.

EXEMPTIONS

In the computation of taxable income, each taxpayer was allowed a \$600 exemption (on joint returns, husband and wife were each regarded as a taxpayer, even if only one had income). Taxpayers were allowed additional exemptions if they were age 65 or over, if they were blind, or if they had qualified dependents.

Table 2.5 shows that the 71.7 million returns filed for tax year 1967 represented close to 113 million taxpayers. Of these taxpayers, 8.4 million or about 8 percent were age 65 or over, while less than one tenth of 1 percent were blind.

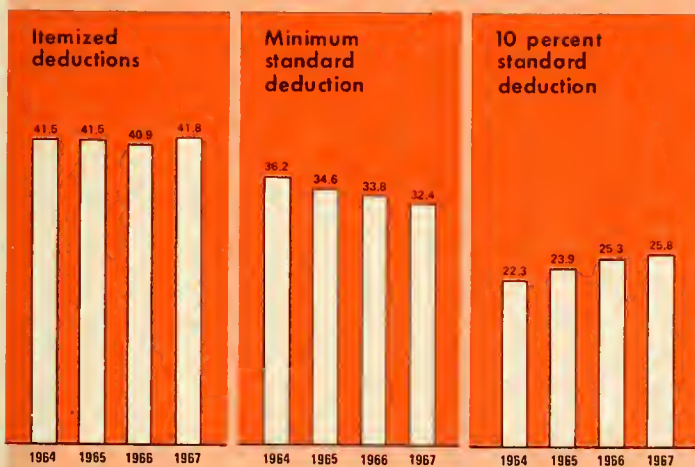
Exemptions for dependents were claimed on 45 percent of all returns. In order to qualify as a dependent for tax purposes, an individual must have received, generally, over half of his support from the taxpayer and have met certain citizenship or residence requirements.

Of the 77 million dependent exemptions claimed, 72 million (or 94.2 percent) were for children living at home; an additional 1.1 million (1.4 percent) were for children living away from home. An exemption was allowed a taxpayer for each child who was either less than 19 years of age or a student, regardless of the income he earned, as long as the taxpayer furnished more than half the support of the child. If the child was 19 or over and not a student, an exemption was allowed only if the child had less than \$600 gross income for the year.

The 1.9 million dependent parents claimed as exemptions included the parents of both the taxpayer and the spouse. Even though a married couple was filing separate returns, both spouses' parents might be claimed on one of the returns. A parent did not have to be a member of the taxpayer's household to qualify as a dependent; however, he could not have more than \$600 of gross income during the taxable year.

Chart 2C

Distribution of returns by type of deduction, 1964-1967



gross income limitation imposed on total medical and dental expenses. The \$3 monthly payments for supplementary medical insurance under "Medicare" were deductible as health insurance premiums, but the hospital insurance tax, included as part of the Social Security tax and withheld from wages or paid on self-employment income, was not deductible.

Table 2.5—NUMBER OF EXEMPTIONS, BY TYPE
(Taxable and nontaxable returns)

Type of exemption	Number of returns	Number of exemptions
Total.....	71,651,909	198,035,957
Taxpayer's exemptions, total.....	71,651,909	121,373,249
Taxpayer and spouse.....	71,651,909	112,847,418
Age 65 or over.....	6,561,206	8,419,322
Blindness.....	103,097	106,508
Dependent's exemptions, total.....	32,365,979	76,663,107
Children living at home.....	30,220,466	72,191,759
Children not living at home.....	605,954	1,073,697
Dependent parents.....	1,778,609	1,881,661
Other dependents.....	1,100,911	1,515,989

NOTE: Detail may not add to total because of rounding.

The 1.5 million "other" dependents were either members of a taxpayer's household or close blood-relatives of a taxpayer (grandchildren, grandparents, brothers, sisters, uncles, aunts, nephews, and nieces). To these persons as well, the \$600 limitation on income applied.

Returns with Blindness Exemptions

Taxpayers claimed 106,508 blindness exemptions on 103,097 returns, confirming that few taxpayers claimed more than one blindness exemption. Blindness exemptions could be claimed only for a taxpayer or his spouse.

As indicated in table 2.6 the pattern of sources of income for returns with blindness exemptions was significantly different from the pattern for other returns. While salaries and wages amounted to 82 percent of total income for all returns, it accounted for only 51 percent of income reported on returns with the exemption. Income received from dividends, interest, sales of capital assets, pensions and annuities, rents, estates and trusts, and "other" income represented moderately larger percentages of total income on returns with blindness exemptions than for all returns. It should also be noted that average adjusted gross income on returns with blindness exemptions was generally higher than the average for all returns, throughout the adjusted gross income classes.

Table 2.6—RETURNS WITH BLINDNESS EXEMPTIONS: SELECTED SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages		Farm, net profit less net loss		Partnership, net profit less net loss		Sales of capital assets, net gain less net loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total.....	1103,097	396,479	737,124	62,055	376,448	5,370	4,721	3,550	19,096	27,293	45,125
Taxable returns, total.....	67,161	247,774	648,426	48,325	334,695	1,578	2,557	2,326	18,369	19,985	39,614
Under \$5,000.....	16,922	46,960	59,695	13,342	45,606	598	1,399	199	602	2,183	2,159
\$5,000 under \$10,000.....	33,557	132,639	236,092	24,621	161,968	597	-396	597	4,347	9,723	3,945
\$10,000 under \$20,000.....	12,433	51,105	169,678	8,436	87,601	202	830	740	4,456	4,958	10,086
\$20,000 or more.....	4,249	17,070	182,961	1,926	39,520	181	724	790	8,964	3,121	23,424
Nontaxable returns.....	35,938	148,704	288,699	13,732	41,755	3,788	2,164	1,221	730	7,306	5,511

Adjusted gross income classes	Dividends in adjusted gross income		Interest		Pensions and annuities		Rents, net income less net loss		Estate and trust, net income less net loss	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Grand total.....	25,094	125,873	60,398	64,265	10,933	24,683	16,292	17,839	4,804	12,974
Taxable returns, total.....	17,071	113,454	43,882	47,463	6,568	18,100	13,253	17,299	2,592	11,155
Under \$5,000.....	1,191	570	9,546	2,352	992	3,945	2,383	316	-	-
\$5,000 under \$10,000.....	6,749	18,018	20,254	14,822	2,976	4,582	5,956	8,231	1,984	7,215
\$10,000 under \$20,000.....	5,931	29,140	10,110	12,554	1,927	6,380	3,373	3,150	67	380
\$20,000 or more.....	3,200	65,726	3,972	17,735	673	3,193	1,541	5,602	541	2,560
Nontaxable returns.....	8,023	12,420	16,515	16,804	4,366	6,584	3,038	540	2,212	2,819

Adjusted gross income classes	Other sources (net) (Thousand dollars)	Total deductions (Thousand dollars)	Standard deductions		Itemized deductions		Exemptions (Thousand dollars)	Taxable income		Income tax after credit (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Grand total.....	42,870	166,951	49,091	30,191	52,359	136,759	237,889	69,146	379,779	87,760
Taxable returns, total.....	44,460	120,881	25,408	15,682	41,755	105,199	148,667	67,161	378,890	87,760
Under \$5,000.....	2,665	10,287	11,364	4,750	5,558	5,537	28,176	16,922	21,240	3,145
\$5,000 under \$10,000.....	11,513	44,592	10,336	7,225	23,221	37,368	79,584	33,557	111,916	16,839
\$10,000 under \$20,000.....	15,756	30,262	3,254	3,253	9,180	27,008	30,664	12,433	108,753	19,922
\$20,000 or more.....	14,527	35,740	454	454	3,796	35,286	10,243	4,249	136,981	47,855
Nontaxable returns.....	1,590	46,073	23,684	14,511	10,604	31,562	89,223	1,984	889	

¹On these returns, 106,508 exemptions for blindness were claimed.

²Adjusted gross income less deficit.

³Negative "Other sources"

NOTE: Detail may not add to total because of rounding.

Table 17.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	All returns					Joint returns of husbands and wives				
							Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
Grand total.....	41,508,107	183,828,320	22,103,240	56,888,323	112,049,130	19,483,389	16,771,727	112,890,212	12,300,099	36,983,169	67,239,483	11,457,605	11,457,605			
Taxable returns, total.....	30,550,609	170,364,883	17,567,167	41,194,415	111,606,636	19,483,389	13,366,364	104,980,809	10,150,900	27,923,699	66,900,680	11,457,605	11,457,605			
Under \$1,000.....	616,425	380,321	175,737	369,855	34,849	4,925	125,084	224,935	49,979	150,101	24,773	3,451	3,451			
\$1,000 under \$2,000.....	4,713,908	6,985,957	1,421,820	3,097,404	2,506,534	357,670	561,663	1,424,421	690,405	803,903	394,143	54,803	54,803			
\$2,000 under \$3,000.....	3,574,536	8,909,670	1,189,357	3,060,562	4,649,222	1,111,463	1,073,450	3,780,479	539,905	1,952,928	1,287,938	181,542	181,542			
\$3,000 under \$4,000.....	3,652,532	12,744,365	1,487,236	4,110,609	7,145,359	1,426,142	1,361,303	6,155,312	761,148	2,815,186	2,579,442	373,235	373,235			
\$4,000 under \$5,000.....	3,370,051	15,158,309	1,676,350	4,583,359	8,900,763	1,588,831	1,486,255	10,195,960	921,398	3,304,126	3,970,425	590,876	590,876			
\$5,000 under \$6,000.....	2,903,924	15,962,413	1,697,966	4,535,884	9,728,547	1,811,591	1,592,118	10,361,078	1,092,176	3,618,072	5,645,838	862,310	862,310			
\$6,000 under \$7,000.....	2,652,147	17,218,010	1,770,505	4,540,129	10,907,381	1,882,966	1,593,347	11,940,221	1,222,059	3,592,207	7,401,704	1,129,812	1,129,812			
\$7,000 under \$8,000.....	2,281,493	17,073,845	1,723,960	4,187,991	11,161,882	1,802,319	1,368,502	11,613,189	1,169,253	3,042,244	7,401,704	1,203,241	1,203,241			
\$8,000 under \$9,000.....	1,827,869	15,498,582	1,545,773	3,451,935	10,501,889	1,660,748	1,159,884	10,987,297	1,099,141	2,484,114	7,403,997	1,232,817	1,232,817			
\$9,000 under \$10,000.....	1,438,137	13,620,683	1,357,260	2,718,087	9,545,331	4,694,195	2,512,455	29,656,493	2,512,125	5,124,051	22,020,075	3,874,134	3,874,134			
\$10,000 under \$15,000.....	2,902,148	34,179,674	2,894,737	5,459,757	25,824,907	6,162,319	383,278	6,446,715	383,509	741,906	3,321,256	1,030,089	1,030,089			
\$15,000 under \$20,000.....	439,271	7,391,338	438,483	790,798	6,162,319	1,244,874	142,291	3,699,580	142,688	286,661	3,270,630	751,531	751,531			
\$20,000 under \$30,000.....	169,767	4,416,289	169,441	311,717	3,935,111	967,187	6,109	383,863	6,565	12,940	364,813	128,115	128,115			
\$30,000 under \$40,000.....	7,654	484,062	7,636	14,609	461,809	171,836	57	16,981	57	101	16,823	8,838	8,838			
\$40,000 under \$50,000.....	799	102,594	793	1,375	100,427	47,142	3	5,374	3	5	1,827	1,019	1,019			
\$50,000 under \$100,000.....	102	29,992	101	140	29,751	15,560	57	16,981	57	101	16,823	8,838	8,838			
\$100,000 or more.....	8	5,198	8	10	5,181	2,831	3	1,835	3	5	1,827	1,019	1,019			
Non-taxable returns, total.....	10,957,496	13,463,437	4,536,074	15,693,911	442,499	2,724	3,405,363	7,909,403	2,149,161	9,053,472	338,803	-	-			
Under \$600.....	4,051,963	1,352,478	1,242,118	2,940,796	-	-	228,605	79,498	122,187	463,629	-	-	-			
\$600 under \$1,000.....	2,628,814	1,998,824	861,619	2,234,616	189	-	299,042	243,189	157,807	594,253	-	-	-			
\$1,000 under \$2,000.....	2,159,260	3,158,811	1,001,594	3,099,508	23,674	-	1,151,978	1,721,168	625,601	2,402,937	1,215	-	-			
\$2,000 under \$3,000.....	1,156,938	2,845,262	678,688	2,939,306	66,281	-	860,462	2,118,741	543,122	2,262,615	10,265	-	-			
\$3,000 under \$4,000.....	488,234	1,695,252	355,847	1,664,825	56,072	-	418,606	1,458,101	318,870	1,439,991	44,287	-	-			
\$4,000 under \$5,000.....	306,898	1,361,463	257,793	1,255,205	66,312	-	287,958	1,278,715	246,843	1,171,354	62,543	-	-			
\$5,000 or more.....	165,389	1,051,347	138,415	749,553	229,971	-	158,712	1,009,991	134,731	718,693	220,493	-	-			
Returns \$5,000 under \$10,000.....	26,719,384	56,787,913	10,358,159	30,126,044	23,449,253	3,590,605	6,368,151	18,504,558	3,611,675	14,056,895	4,404,607	613,032	613,032			
Returns \$10,000 under \$15,000.....	1,762,037	80,331,153	8,226,975	20,159,133	52,011,624	8,746,455	7,352,070	54,016,522	5,637,010	16,735,168	31,708,264	5,018,856	5,018,856			
Returns \$15,000 or more.....	2,907,551	24,242,072	2,900,139	5,479,447	25,862,212	4,694,195	2,517,791	29,718,060	2,517,460	5,143,561	22,056,696	1,951,383	1,951,383			
Grand total.....	2,054,557	6,318,459	603,218	2,853,865	3,265,190	561,290	999,913	4,994,203	585,372	1,574,998	2,966,219	522,618	522,618			
Taxable returns, total.....	1,409,370	5,427,390	501,335	1,657,494	3,259,085	561,290	831,331	4,704,382	496,742	1,245,225	2,962,189	522,618	522,618			
Under \$1,000.....	53,215	46,076	7,226	31,929	6,967	989	24,424	42,151	8,835	23,707	9,665	1,311	1,311			
\$1,000 under \$2,000.....	224,128	342,529	42,320	162,176	138,105	19,732	98,342	250,372	40,438	126,989	82,008	11,825	11,825			
\$2,000 under \$3,000.....	271,149	686,065	74,561	270,607	341,543	51,166	140,379	496,389	63,549	209,095	223,657	32,980	32,980			
\$3,000 under \$4,000.....	103,167	1,029,587	106,871	356,220	566,686	89,703	135,631	607,552	68,348	211,567	327,582	51,332	51,332			
\$4,000 under \$5,000.....	253,187	1,137,874	113,195	349,418	675,373	111,064	127,092	699,711	73,192	207,383	419,135	67,434	67,434			
\$5,000 under \$6,000.....	114,241	630,396	57,119	170,055	403,220	70,109	112,195	724,873	73,361	177,246	474,266	79,549	79,549			
\$6,000 under \$7,000.....	89,669	576,504	44,734	148,386	383,382	68,218	61,019	453,423	45,299	91,022	317,101	54,851	54,851			
\$7,000 under \$8,000.....	46,750	345,752	23,374	83,838	238,539	44,065	46,425	392,953	39,280	73,327	280,347	49,783	49,783			
\$8,000 under \$9,000.....	35,827	299,639	17,913	50,743	230,983	44,065	26,590	252,544	25,243	39,527	187,774	34,330	34,330			
\$9,000 under \$10,000.....	11,274	107,988	5,637	14,375	87,375	17,721	49,352	97,824	49,352	70,977	454,527	89,224	89,224			
\$10,000 under \$15,000.....	14,030	159,766	7,018	16,349	136,402	29,342	6,861	115,513	6,865	9,938	98,714	22,315	22,315			
\$15,000 under \$20,000.....	2,093	35,114	1,046	2,216	31,851	8,375	2,720	33,518	2,720	3,825	66,973	19,269	19,269			
\$20,000 under \$30,000.....	608	16,430	304	947	15,179	5,045	276	17,587	276	590	16,722	6,992	6,992			
\$30,000 under \$40,000.....	16	895	8	17	871	381	17	2,116	17	26	2,073	1,010	1,010			
\$40,000 under \$50,000.....	13	1,881	2	16	1,658	863	3	851	3	845	4,031	413	413			
\$50,000 under \$100,000.....	3	954	2	12	951	496	3	851	3	845	4,031	413	413			
\$100,000 or more.....	645,189	901,070	101,884	1,196,372	6,105	-	168,582	289,821	88,630	329,773	4,031	-	-			
Non-taxable returns, total.....	175,615	62,067	6,143	167,946	-	-	10,753	3,416	4,480	14,102	-	-	-			
Under \$600.....	112,687	83,665	11,915	137,881	-	-	18,479	13,844	8,202	27,420	-	-	-			
\$600 under \$1,000.....	204,486	299,512	32,556	402,210	829	-	86,457	126,792	41,757	146,793	1,394	-	-			
\$1,000 under \$2,000.....	100,400	252,218	30,330	279,656	3,086	-	42,172	106,104	26,016	105,491	1,394	-	-			
\$2,000 under \$3,000.....	34,394	118,682	12,671	121,379	369	-	10,522	38,181	8,027	35,608	1,463	-	-			
\$3,000 under \$4,000.....	12,371	55,320	5,751	29,148	234	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$4,000 under \$5,000.....	5,036	29,606	2,518	28,152	1,587	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$5,000 or more.....	1,734,997	4,114,135	443,539	2,338,570	1,733,192	272,674	567,163	1,684,805	269,654	900,776	646,765	97,448	97,448			
Returns \$5,000 under \$10,000.....	302,747	1,988,569	151,270	495,718	1,344,226	242,114	373,521	2,524,989	256,523	588,864	1,679,600	285,946	285,946			
Returns \$10,000 under \$15,000.....	14,030	159,766	7,018	16,349	136,402	29,342	49,352	97,824	49,352	70,977	454,527	89,224	89,224			
Returns \$15,000 or more.....	2,783	55,989	1,391	3,228	51,370	15,160	9,877	209,585	9,881	14,381	185,327	50,000	50,000			

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 17.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes	Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)
Grand total.....	98,224	370,159	54,883	170,136	182,240	29,683	21,583,684	59,255,287	8,598,704	15,305,863
Taxable returns, total.....	55,939	307,723	33,950	92,578	181,590	29,688	14,887,611	54,954,581	6,384,602	10,269,230
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	563,206	534,241	168,509	337,923
\$1,000 under \$2,000.....	11,907	30,297	5,199	16,908	8,235	1,170	4,337,691	6,371,494	1,319,674	2,718,442
\$2,000 under \$3,000.....	6,749	22,238	3,199	11,313	7,706	983	2,631,475	6,497,975	832,945	1,842,154
\$3,000 under \$4,000.....	10,117	44,207	4,784	15,355	24,076	3,562	2,138,612	7,432,872	773,711	1,381,053
\$4,000 under \$5,000.....							1,609,812	7,213,364	728,875	1,191,834
\$5,000 under \$6,000.....							1,172,971	6,417,591	644,207	846,697
\$6,000 under \$7,000.....	8,139	49,748	5,158	15,961	28,630	4,395	853,400	5,524,562	552,125	588,088
\$7,000 under \$8,000.....							574,819	4,292,597	429,045	411,753
\$8,000 under \$9,000.....	10,516	84,436	8,439	18,098	57,899	9,404	372,156	3,151,216	315,071	276,695
\$9,000 under \$10,000.....							238,405	2,254,689	225,380	174,514
\$10,000 under \$15,000.....	5,164	55,070	5,039	10,645	39,387	6,834	323,131	3,752,127	323,101	243,091
\$15,000 under \$20,000.....							46,633	786,818	46,657	36,130
\$20,000 under \$30,000.....	758	16,755	758	1,318	14,681	3,164	23,811	618,159	23,813	19,596
\$30,000 under \$100,000.....							1,238	80,742	1,238	1,041
\$100,000 under \$200,000.....	1	123	1	1	121	56	203	26,185	203	177
\$200,000 under \$500,000.....							39	11,205	39	34
\$500,000 under \$1,000,000.....							5	3,363	5	5
\$1,000,000 or more.....							4	5,381	4	3
Non-taxable returns, total.....	42,292	62,438	21,298	77,560	654	-	6,696,072	4,300,706	2,175,102	5,036,633
Under \$600.....	4,372	2,010	1,888	6,084	-	-	3,632,618	1,205,487	1,107,420	2,289,035
\$600 under \$1,000.....	7,945	6,072	3,667	12,989	-	-	2,190,662	1,682,054	1,682,073	1,859
\$1,000 under \$2,000.....	23,022	35,236	10,936	37,988	-	-	693,318	978,104	290,744	21,433
\$2,000 under \$3,000.....							149,732	398,232	76,738	281,653
\$3,000 under \$4,000.....	5,363	14,066	3,535	14,774	217	-	24,742	81,721	16,507	67,964
\$4,000 under \$5,000.....							3,987	16,982	3,186	15,534
\$5,000 or more.....	1,590	7,054	1,272	5,725	437	-	1,043	8,126	679	6,653
Returns under \$5,000.....	73,248	161,888	35,154	122,559	41,262	5,835	17,975,825	32,322,527	5,998,136	12,707,244
Returns \$5,000 under \$10,000.....	21,038	154,929	15,796	40,970	98,180	15,684	3,212,660	21,646,144	2,166,377	2,298,412
Returns \$10,000 under \$15,000.....	3,180	36,465	3,179	5,289	27,997	4,949	323,198	3,752,958	323,168	243,171
Returns \$15,000 or more.....	758	16,877	759	1,318	14,801	3,220	72,001	1,533,658	72,023	57,036

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 18.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Sources of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income or deficit.....	41,508,107	183,828,320	16,771,727	112,890,212	2,054,557	6,318,459	999,913	4,994,203	98,224	370,159	21,583,684	59,255,287
Salaries and wages (gross).....	37,576,918	159,822,439	14,730,724	96,747,600	1,926,036	5,910,343	905,606	4,444,892	82,706	295,138	19,931,846	52,424,467
Business or profession:												
Net profit.....	1,933,487	6,830,658	1,449,217	5,634,969	65,068	138,101	45,078	143,922	6,287	16,292	367,837	897,375
Net loss.....	272,105	325,261	206,510	266,144	6,675	5,249	4,826	5,558	(*)	(*)	53,230	48,005
Farm:												
Net profit.....	1,380,808	3,828,243	1,099,553	3,405,545	43,794	61,298	14,507	32,014	3,920	6,617	219,035	322,768
Net loss.....	551,737	708,603	469,770	634,875	7,145	5,581	8,880	12,441	(*)	(*)	64,278	54,985
Partnership:												
Net profit.....	491,491	2,166,928	308,137	1,634,526	9,857	35,475	7,358	34,716	2,266	4,727	163,873	457,483
Net loss.....	106,274	177,004	69,104	147,218	(*)	(*)	(*)	(*)	(*)	(*)	34,840	28,121
Sales of capital assets:												
Net gain.....	2,402,897	2,529,236	1,458,799	1,601,128	35,555	28,311	53,102	77,759	4,757	9,534	850,683	812,505
Net loss.....	316,120	177,116	190,284	101,863	8,615	7,403	5,493	3,807	(*)	(*)	111,279	63,789
Ordinary gain from sales of depreciable property.....	106,212	89,451	89,199	75,752	(*)	(*)	1,896	928	(*)	(*)	13,755	12,316
Sales of property <i>other</i> than capital assets:												
Net gain.....	22,672	15,797	18,282	11,301	(*)	(*)	(*)	(*)	-	-	3,724	4,393
Net loss.....	75,068	75,022	64,903	65,061	(*)	(*)	(*)	(*)	(*)	(*)	7,971	8,652
Dividends in adjusted gross income...	2,196,053	1,764,020	965,889	668,526	41,730	29,600	59,715	62,974	6,967	5,475	1,121,752	997,444
Interest received.....	12,708,209	4,997,154	6,143,057	2,624,426	242,125	69,927	304,225	137,479	42,433	24,368	5,976,368	2,140,954
Pensions and annuities (taxable portion).....	1,105,656	1,932,821	611,182	1,148,241	23,759	34,437	27,230	43,820	2,844	2,782	440,640	703,542
Rents:												
Net income.....	1,453,042	1,336,082	904,548	812,132	25,937	28,893	28,604	24,121	7,357	7,133	486,597	463,804
Net loss.....	547,189	274,444	378,198	188,941	6,695	2,381	19,660	14,242	2,618	967	140,018	67,914
Royalties:												
Net income.....	200,574	176,228	131,632	108,605	3,173	6,485	3,905	2,193	(*)	(*)	61,815	58,880
Net loss.....	6,964	5,301	4,779	3,684	-	-	-	-	-	-	(*)	(*)
Estates and trusts:												
Net income.....	160,352	213,037	57,530	60,269	(*)	(*)	3,781	3,257	(*)	(*)	96,751	143,590
Net loss.....	7,302	4,870	3,316	1,883	-	-	(*)	(*)	-	-	3,837	2,502
Small business corporations:												
Net profit.....	55,238	264,233	32,804	165,125	(*)	(*)	(*)	(*)	-	-	22,215	95,480
Net loss.....	16,437	25,587	13,926	21,668	(*)	(*)	(*)	(*)	-	-	(*)	(*)
Other sources.....	6,683,443	632,057	4,063,814	337,016	118,866	13,675	214,601	47,067	28,329	2,051	2,257,832	232,248
Statutory adjustments ¹	1,143,836	996,723	798,005	713,526	24,308	21,832	31,565	24,754	(*)	(*)	288,251	233,522

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.

NOTE: Detail may not add to total because of rounding.

Individual Returns/1967 • Deductions and Exemptions

Table 19.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm				
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss		
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	41,508,107	94,813,387	183,828,320	37,576,918	159,822,439	1,933,487	6,830,658	272,105	325,261	1,380,808	3,828,243	551,737	708,603	
Taxable returns, total.....	30,550,609	68,657,041	170,364,883	28,670,710	150,233,928	1,327,341	6,014,201	181,977	186,562	794,344	2,914,106	367,865	448,238	
Under \$1,000.....	616,425	616,425	580,321	586,309	540,121	10,766	8,816	(*)	(*)	5,574	2,897	(*)	(*)	
\$1,000 under \$2,000.....	4,713,908	5,095,673	6,985,957	4,449,823	6,440,453	81,776	98,814	8,977	9,257	59,639	61,304	12,232	12,232	
\$2,000 under \$3,000.....	3,574,536	5,100,936	8,909,670	3,298,477	8,019,506	109,742	196,431	12,767	13,224	66,366	98,394	25,533	24,555	
\$3,000 under \$4,000.....	3,652,356	6,851,015	12,741,565	3,409,808	11,607,713	124,265	292,527	19,743	18,837	90,353	172,920	37,702	36,998	
\$4,000 under \$5,000.....	3,370,051	7,638,932	15,158,309	3,163,145	13,875,587	142,197	412,259	21,339	16,597	89,567	218,014	38,101	39,149	
\$5,000 under \$6,000.....	2,903,934	7,559,806	15,962,413	2,750,001	14,703,405	129,978	421,002	18,751	13,246	77,991	223,103	47,271	56,848	
\$6,000 under \$7,000.....	2,652,147	7,566,882	17,218,010	2,523,113	15,787,197	124,199	409,251	17,953	14,841	78,663	253,202	48,141	43,442	
\$7,000 under \$8,000.....	2,281,493	6,979,986	17,073,845	2,180,928	15,737,754	101,425	405,012	17,355	13,273	66,138	227,266	41,093	43,453	
\$8,000 under \$9,000.....	1,827,869	5,753,225	15,499,582	1,737,316	14,126,638	96,605	404,558	15,559	14,217	60,188	236,647	28,725	39,184	
\$9,000 under \$10,000.....	1,438,137	4,530,145	13,620,683	1,367,164	12,405,884	82,419	377,429	11,836	19,116	45,749	201,113	25,134	31,529	
\$10,000 under \$15,000.....	2,902,148	9,099,596	34,179,674	2,710,050	29,741,714	212,729	1,327,318	28,487	32,867	109,288	655,465	49,085	74,465	
\$15,000 under \$20,000.....	439,271	1,317,997	7,391,338	375,252	5,312,946	61,808	653,662	5,484	7,507	27,511	271,622	7,757	20,304	
\$20,000 under \$50,000.....	169,767	519,529	4,416,289	114,286	1,815,283	46,591	869,762	2,828	10,701	16,511	266,362	5,803	20,672	
\$50,000 under \$100,000.....	7,654	24,348	484,062	4,531	104,641	2,604	116,324	256	2,039	757	23,068	458	3,792	
\$100,000 under \$200,000.....	799	2,291	102,594	452	13,530	222	17,827	37	407	46	2,411	85	971	
\$200,000 under \$500,000.....	102	234	29,992	47	1,226	15	3,204	7	120	3	318	10	107	
\$500,000 under \$1,000,000.....	8	16	5,198	7	321	-	-	-	-	-	-	1	37	
\$1,000,000 or more.....	4	5	5,381	1	9	-	-	-	-	-	-	-	-	
Nontaxable returns, total.....	10,957,496	26,156,347	13,463,437	8,906,209	9,588,513	606,146	816,456	90,128	138,699	586,465	914,139	183,871	260,364	
Under \$600.....	4,051,963	4,901,326	1,352,478	3,717,725	1,292,357	96,254	38,883	25,201	34,426	90,564	29,055	41,287	41,649	
\$600 under \$1,000.....	2,628,814	3,724,359	1,998,824	2,279,229	1,707,800	101,835	69,098	15,160	20,306	87,600	52,996	26,132	26,545	
\$1,000 under \$2,000.....	2,159,260	6,515,847	3,158,811	1,364,126	1,885,357	200,866	221,098	25,134	45,333	174,545	185,109	56,253	77,619	
\$2,000 under \$3,000.....	1,156,938	4,898,843	2,845,262	789,394	1,780,620	109,492	185,973	14,363	21,380	99,414	158,229	28,127	42,670	
\$3,000 under \$4,000.....	488,234	2,774,708	1,695,252	385,516	1,244,653	52,265	126,913	6,184	9,006	50,668	119,517	16,557	24,625	
\$4,000 under \$5,000.....	306,898	2,092,008	1,361,463	248,646	1,049,569	27,722	88,920	1,795	2,290	38,500	118,137	7,846	25,357	
\$5,000 or more.....	165,389	1,249,256	1,051,347	121,571	628,157	17,712	85,571	2,291	5,958	45,374	251,096	7,669	21,899	
Returns under \$5,000.....	26,719,384	50,210,073	56,787,913	23,692,199	49,443,735	1,057,180	1,739,732	151,261	190,969	852,590	1,216,571	290,504	351,901	
Returns \$5,000 under \$10,000.....	11,262,037	33,598,554	80,331,153	10,677,099	73,374,404	550,385	2,083,453	83,449	79,876	370,021	1,351,085	197,746	235,578	
Returns \$10,000 under \$15,000.....	2,907,551	9,132,412	34,242,072	2,712,651	29,750,897	214,197	1,337,589	28,687	33,500	112,823	688,137	49,286	75,078	
Returns \$15,000 or more.....	619,135	1,872,348	12,467,182	494,969	7,253,403	111,725	1,669,884	8,708	20,916	45,374	572,450	14,201	46,046	
Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Net gain		Amount (Thousand dollars)	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	491,491	2,166,928	106,274	177,004	2,402,897	2,529,236	316,120	177,116	106,212	89,451	22,672	15,797	75,068	75,022
Taxable returns, total.....	379,772	1,967,087	76,433	62,157	1,858,232	2,156,522	253,084	141,121	73,578	68,596	13,610	12,382	47,761	45,492
Under \$1,000.....	(*)	(*)	-	-	16,473	5,610	(*)	(*)	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	16,169	20,085	-	-	119,459	41,734	16,279	7,404	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	29,666	50,316	8,151	5,540	109,808	53,843	8,356	6,911	2,793	1,653	-	-	2,992	899
\$3,000 under \$4,000.....	25,710	57,168	-	-	111,393	77,372	18,789	12,575	2,394	1,552	2,194	322	2,194	2,328
\$4,000 under \$5,000.....	25,323	72,384	11,426	9,120	124,591	87,134	26,042	14,409	6,173	2,362	-	-	3,059	1,165
\$5,000 under \$6,000.....	28,099	98,687	8,344	5,989	143,351	109,377	15,949	8,816	8,367	12,549	2,194	1,547	4,588	2,096
\$6,000 under \$7,000.....	31,141	115,973	5,164	2,193	155,687	110,932	12,274	6,522	5,779	2,146	-	-	5,181	7,409
\$7,000 under \$8,000.....	28,481	123,955	6,395	3,569	143,695	119,008	19,814	9,997	4,987	3,499	3,579	2,311	4,782	11,916
\$8,000 under \$9,000.....	30,504	124,815	-	-	147,423	130,915	24,856	12,791	7,176	7,338	-	-	3,591	2,753
\$9,000 under \$10,000.....	23,572	114,209	9,730	9,292	135,897	130,752	20,125	9,095	3,790	1,782	2,533	3,673	4,315	3,460
\$10,000 under \$15,000.....	81,863	490,118	16,234	14,685	430,689	459,619	57,347	31,726	17,741	16,211	-	-	11,055	4,309
\$15,000 under \$20,000.....	29,597	254,376	6,592	4,605	132,432	283,289	19,149	11,773	6,637	7,121	1,117	1,764	2,606	2,526
\$20,000 under \$50,000.....	26,073	382,516	3,885	5,315	82,157	394,547	10,709	7,120	5,307	10,673	736	1,491	1,850	2,095
\$50,000 under \$100,000.....	1,781	52,174	462	1,591	4,517	88,802	747	583	402	1,260	55	622	132	172
\$100,000 under \$200,000.....	176	7,895	42	230	560	35,931	63	49	37	191	5	30	17	89
\$200,000 under \$500,000.....	19	1,023	6	25	88	19,039	3	2	6	47	-	-	3	(1)
\$500,000 under \$1,000,000.....	1	(1)	1	1	8	3,366	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	1	(1)	1	2	4	5,252	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	111,720	199,839	29,841	114,845	544,666	372,715	63,036	35,995	32,633	20,856	9,059	3,416	27,306	29,533
Under \$600.....	12,606	13,516	7,602	12,533	63,956	26,526	13,321	9,679	5,175	1,668	(*)	(*)	3,585	5,490
\$600 under \$1,000.....	20,695	14,357	5,763	19,992	96,730	45,489	13,109	6,463	2,987	1,654	3,186	1,270	7,181	10,192
\$1,000 under \$2,000.....	36,334	44,614	8,949	73,620	175,678	139,346	15,521	9,264	5,785	3,065	-	-	6,965	8,778
\$2,000 under \$3,000.....	20,324	39,196	6,960	8,660	105,004	72,119	9,466	5,179	8,749	9,698	-	-	2,992	2,445
\$3,000 under \$4,000.....	8,179	24,699	-	-	41,144	30,008	5,380	2,108	4,588	1,601	4,177	1,026	2,992	1,022
\$4,000 under \$5,000.....	5,386	16,491	-	-	26,109	23,681	3,186	2,102	-	-	-	-	2,992	1,022
\$5,000 or more.....	8,190	46,966	(*)	(*)	36,045	35,546	3,053	1,200	5,349	3,170	1,098	674	3,591	1,606
Returns under \$5,000.....	201,989	354,220	48,850	129,466	990,344	602,861	132,031	77,442	40,632	23,464	11,354	3,685	33,357	36,593
Returns \$5,000 under \$10,000.....	148,977	611,661	30,032	21,046	758,557	629,883	95,611	48,106						

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 19.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total.....	2,196,053	1,764,020	12,708,209	4,997,154	1,105,656	1,932,821	1,453,042	1,336,082	547,189	274,444	200,574	176,228	6,964	5,301
Taxable returns, total.....	1,750,370	1,609,411	10,202,829	4,084,060	596,732	1,206,830	923,784	957,436	426,584	211,160	144,979	154,018	6,762	3,894
Under \$1,000.....	13,997	3,342	122,461	15,934	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	128,813	58,314	1,007,583	188,234	39,882	37,546	56,724	36,259	17,869	5,260	6,361	5,175	-	-
\$2,000 under \$3,000.....	114,525	64,161	798,873	276,114	97,915	130,125	75,149	64,723	15,411	6,242	6,760	4,502	-	-
\$3,000 under \$4,000.....	95,005	55,281	880,655	309,318	87,022	179,104	63,563	61,070	27,846	17,186	16,096	13,545	(*)	(*)
\$4,000 under \$5,000.....	123,310	74,266	929,525	287,832	66,876	133,864	79,797	71,170	31,998	17,577	13,160	13,434	-	-
\$5,000 under \$6,000.....	127,418	86,774	859,224	282,547	52,494	104,906	75,960	54,565	28,925	21,325	9,752	9,418	2,455	1,227
\$6,000 under \$7,000.....	139,659	112,248	902,170	319,937	46,847	116,516	86,633	89,161	51,337	21,248	16,894	8,989		
\$7,000 under \$8,000.....	148,988	120,590	931,060	307,612	36,785	80,553	83,703	65,704	47,063	17,764	12,439	7,407		
\$8,000 under \$9,000.....	131,129	111,086	803,899	309,590	38,691	82,663	73,190	56,405	38,946	18,429	7,742	4,806		
\$9,000 under \$10,000.....	127,821	95,025	715,069	279,613	28,413	79,912	58,580	60,616	34,744	13,559	9,477	11,650		
\$10,000 under \$15,000.....	382,303	402,359	1,751,913	905,883	75,577	191,064	184,484	205,804	97,605	46,435	26,442	23,980	-	-
\$15,000 under \$20,000.....	131,957	179,308	345,583	318,751	14,911	39,001	48,132	93,179	22,384	14,004	9,581	14,449	507	417
\$20,000 under \$50,000.....	80,079	207,243	147,272	253,372	8,862	29,259	33,082	85,975	10,505	10,349	8,379	28,894	391	484
\$50,000 under \$100,000.....	4,728	29,932	6,726	23,655	428	1,365	2,014	9,739	670	1,100	607	5,567	30	201
\$100,000 under \$200,000.....	555	7,541	713	4,440	36	86	171	1,029	75	170	81	1,291	5	10
\$200,000 under \$500,000.....	71	1,550	92	1,120	9	32	19	22	12	87	14	270	-	-
\$500,000 under \$1,000,000.....	8	160	8	100	-	-	1	6	2	3	3	16	-	-
\$1,000,000 or more.....	4	231	3	8	-	-	-	-	1	1	-	-	-	-
Nontaxable returns, total....	445,684	154,612	2,505,380	913,095	508,922	725,992	529,260	378,648	120,603	63,289	55,595	22,212	(*)	(*)
Under \$600.....	66,958	12,449	533,172	57,782	13,907	9,422	56,523	17,717	26,540	10,964	5,375	2,474	-	-
\$600 under \$1,000.....	99,686	23,664	602,440	106,985	33,145	21,042	74,965	35,747	18,085	8,684	8,943	3,048	-	-
\$1,000 under \$2,000.....	158,087	64,754	795,473	385,248	225,717	246,621	243,260	175,523	39,059	19,929	21,286	9,632	-	-
\$2,000 under \$3,000.....	88,606	43,487	385,036	263,060	173,932	271,633	107,564	104,112	25,013	18,463	13,089	5,023	(*)	(*)
\$3,000 under \$4,000.....	18,607	7,428	109,380	54,910	45,555	112,241	25,770	26,459	7,358	3,515	4,582	920	-	-
\$4,000 under \$5,000.....	6,176	1,524	47,356	33,287	13,691	50,899	12,378	12,378	2,987	1,086	-	-	-	-
\$5,000 or more.....	7,564	1,306	32,523	11,823	2,975	14,134	8,942	6,712	1,561	648	2,320	1,115	-	-
Returns under \$5,000.....	913,771	408,668	6,211,954	1,978,705	799,626	1,193,330	798,133	607,166	213,357	109,325	96,843	58,377	(*)	(*)
Returns \$5,000 under \$10,000.....	681,181	526,261	4,242,707	1,509,595	206,206	478,685	385,833	331,940	202,412	92,893	58,293	42,787	(*)	(*)
Returns \$10,000 under \$15,000.....	383,370	402,503	1,754,315	906,894	75,577	191,064	185,284	206,331	97,672	46,450	26,642	24,109	(*)	(*)
Returns \$15,000 or more.....	217,731	426,588	501,233	601,960	24,247	69,742	83,792	190,645	33,748	25,776	18,796	50,955	934	1,111
Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources (Thousand dollars)	Sick pay exclusion		Moving expense deduction		
	Net income		Net loss		Net profit		Net loss			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
		(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total.....	160,352	213,037	7,302	4,870	55,238	264,233	16,437	25,587	632,057	165,270	111,965	122,266	42,807	
Taxable returns, total.....	130,406	197,679	5,511	2,733	51,349	260,985	13,188	21,875	540,891	150,277	86,265	117,833	39,840	
Under \$1,000.....	(*)	(*)	-	-	(*)	(*)	-	-	13	-	-	-	-	-
\$1,000 under \$2,000.....	15,874	14,053	(*)	(*)	(*)	(*)	-	-	37,025	10,516	14,085	10,522	2,683	-
\$2,000 under \$3,000.....	10,934	8,927	-	-	9,126	16,738	5,164	7,010	33,626	11,309	4,056	-	-	-
\$3,000 under \$4,000.....		15,874	20,252	-		-		54,395	11,508	5,812	14,483	7,704	-	-
\$4,000 under \$5,000.....	8,937	15,029	2,516	821	5,363	12,920	5,497	7,965	49,818	20,833	12,286	20,240	5,328	-
\$5,000 under \$6,000.....	9,010	8,224				46,574		18,849	12,121	9,524	2,268	-	-	
\$6,000 under \$7,000.....	11,624	21,846				29,107		11,708	4,768	10,716	3,436	-	-	
\$7,000 under \$8,000.....	9,923	10,890				42,442		10,317	4,791	11,115	2,789	-	-	
\$8,000 under \$9,000.....	4,172	7,060				25,574		10,123	3,938	11,558	4,584	-	-	
\$9,000 under \$10,000.....	26,214	29,982	11,349	41,081	103,247	37,748	19,527	26,112	9,570	-	-	-	-	
\$10,000 under \$15,000.....	7,166	17,835	474	792	4,901	31,836	1,547	3,947	24,449	5,948	3,439	3,008	1,112	-
\$15,000 under \$20,000.....	7,077	34,578	383	290	7,958	87,667	901	2,454	30,037	1,396	1,387	542	358	-
\$20,000 under \$50,000.....	547	5,729	141	554	976	28,365	60	302	4,409	20	49	10	4	-
\$50,000 under \$100,000.....	69	1,338	7	47	140	10,435	15	169	895	2	6	3	4	-
\$100,000 under \$200,000.....	8	44	5	164	13	2,816	4	36	2,176	-	-	-	-	-
\$200,000 under \$500,000.....	2	30	1	2	3	1,271	-	-	226	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	2,116	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total....	29,943	15,358	(*)	(*)	3,889	3,251	3,249	3,712	91,168	14,994	25,700	4,433	2,967	-
Under \$600.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	13	-	-	-	-	-
\$600 under \$1,000.....	10,516	3,440	(*)	(*)	3,690	3,124	3,050	3,689	29,557	5,269	8,661	-	-	-
\$1,000 under \$2,000.....	7,847	3,848				14,140	48,238	-	-	-	-	-		
\$2,000 under \$3,000.....	8,538	7,362				24,377	9,725	17,039	4,433	2,967	-	-		
\$3,000 under \$4,000.....	-	-				5,233	-	-	-	-	-	-		
\$4,000 under \$5,000.....	(*)	(*)				9,501	-	-	-	-	-	-		
\$5,000 or more.....	(*)	(*)	-	-	-	-	-	-	2,764	-	-	-	-	-
Returns under \$5,000.....	75,534	60,445	(*)	(*)	12,699	19,041	7,381	8,844	276,588	48,326	49,654	29,371	13,324	-
Returns \$5,000 under \$10,000.....	43,667	63,050	(*)	(*)	17,082	41,482	3,779	4,713	195,177	71,830	37,904	63,153	18,405	-
Returns \$10,000 under \$15,000.....	26,281	29,988	1,521	607	11,416	41,233	2,716	4,810	101,236	37,748	19,527	26,179	9,600	-
Returns \$15,000 or more.....	14,870	59,554	1,010	1,849	14,041	162,477	2,561	7,220	59,056	7,366	4,880	3,563	1,478	-

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 19.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expenses		Self-employed pension deduction		Total deductions (Thousand dollars)	Standard deductions						Exemptions (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent		
						Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Grand total.....	864,353	834,453	18,441	7,501	22,103,240	41,508,107	22,103,240	23,134,025	9,753,719	18,374,080	12,349,522	56,888,323
Taxable returns, total.....	803,938	756,562	16,782	7,257	17,567,167	30,550,609	17,567,167	12,833,601	5,339,024	17,717,009	12,228,145	41,194,415
Under \$1,000.....	(*)	(*)	-	-	175,737	616,425	175,737	584,935	173,118	31,491	2,618	369,858
\$1,000 under \$2,000.....	18,977	12,800	2,985	586	1,421,820	4,713,908	1,421,820	4,598,906	1,404,102	115,002	17,719	3,057,416
\$2,000 under \$3,000.....	34,143	22,245			1,199,357	3,574,536	1,199,357	3,393,256	1,153,695	181,280	45,663	3,060,568
\$3,000 under \$4,000.....	51,320	53,366			1,487,236	3,652,356	1,487,236	1,631,275	786,391	2,021,080	700,845	4,110,627
\$4,000 under \$5,000.....	65,508	61,359			1,676,350	3,370,051	1,676,350	1,147,388	679,412	2,222,663	996,938	4,583,374
\$5,000 under \$6,000.....	89,028	87,700	3,585	1,765	1,697,966	2,903,934	1,697,966	718,145	504,093	2,185,789	1,193,873	4,535,904
\$6,000 under \$7,000.....	73,902	58,128			1,770,505	2,652,147	1,770,505	429,523	340,678	2,222,624	1,429,827	4,540,148
\$7,000 under \$8,000.....	90,319	68,334			1,723,960	2,281,493	1,723,960	224,012	196,521	2,057,482	1,527,439	4,188,004
\$8,000 under \$9,000.....	79,000	69,109			1,545,773	1,827,869	1,545,773	89,734	84,703	1,738,136	1,461,071	3,451,945
\$9,000 under \$10,000.....	79,374	86,372	5,857	2,072	1,357,260	1,438,137	1,357,260	16,427	16,311	1,422,207	1,341,330	2,718,095
\$10,000 under \$15,000.....	177,497	175,744			2,894,737	2,902,148	2,894,737	-	-	2,901,650	2,894,356	5,459,908
\$15,000 under \$20,000.....	32,567	41,214			438,483	439,271	438,483	-	-	439,271	438,483	790,709
\$20,000 under \$50,000.....	10,443	18,174			169,441	169,767	169,441	-	-	169,767	169,441	311,729
\$50,000 under \$100,000.....	245	98	219	243	7,636	7,654	7,636	-	7,654	7,636	14,602	
\$100,000 under \$200,000.....	19	106	15	20	793	799	793	-	799	793	1,375	
\$200,000 under \$500,000.....	4	3	-	-	101	102	101	-	-	102	101	140
\$500,000 under \$1,000,000.....	2	2	-	-	8	8	8	-	-	8	8	10
\$1,000,000 or more.....	-	-	-	-	4	4	4	-	-	4	4	3
Nontaxable returns, total.....	60,412	77,894	(*)	(*)	4,536,074	10,957,496	4,536,074	10,300,424	4,414,695	657,072	121,380	15,693,911
Under \$600.....	8,937	17,279	(*)	(*)	1,242,118	4,051,963	1,242,118	3,873,354	1,235,852	178,609	6,266	2,940,816
\$600 under \$1,000.....	8,350	11,201	-	-	861,619	2,628,814	861,619	2,540,471	855,033	88,343	6,587	2,234,642
\$1,000 under \$2,000.....	12,040	11,953	-	-	1,001,594	2,159,260	1,001,594	1,959,986	972,448	199,273	29,146	3,909,540
\$2,000 under \$3,000.....	9,946	10,404	(*)	(*)	678,688	1,156,938	678,688	1,073,052	657,805	83,886	20,883	2,939,332
\$3,000 under \$4,000.....	9,947	14,203	-	-	355,847	488,234	355,847	456,826	345,059	31,409	10,788	1,664,823
\$4,000 under \$5,000.....	9,203	9,312	-	-	257,793	306,898	257,793	291,144	250,673	15,754	7,120	1,255,206
\$5,000 or more.....	2,389	3,542	(*)	(*)	138,415	165,389	138,415	105,591	97,825	59,798	40,590	749,552
Returns under \$5,000.....	229,562	225,067	3,186	717	10,358,159	26,719,384	10,358,159	21,550,594	8,513,587	5,168,790	1,844,572	30,126,201
Returns \$5,000 under \$10,000.....	413,813	373,094	6,040	2,056	8,226,975	11,262,037	8,226,975	1,582,928	1,239,749	9,679,108	6,987,227	20,159,200
Returns \$10,000 under \$15,000.....	177,698	175,835	4,860	1,894	2,900,139	2,907,551	2,900,139	(*)	(*)	2,907,052	2,899,758	5,479,598
Returns \$15,000 or more.....	43,280	60,457	4,355	2,834	617,967	619,135	617,967	(*)	(*)	619,130	617,965	1,123,324

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits								Income tax after credits (Thousand dollars)
		Number of returns	Amount (Thousand dollars)		Retirement income credit		Investment credit		Foreign tax credit		All other tax credits		
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
Grand total.....	10,564,593	30,943,514	112,049,130	19,745,990	717,765	76,449	870,839	181,740	9,636	3,235	9,450	1,195	19,483,389
Taxable returns, total.....	-	30,550,609	111,606,636	19,677,172	488,849	56,997	708,060	134,093	8,931	1,610	6,957	1,105	19,483,389
Under \$1,000.....	-	616,425	34,849	4,928	-	-	(*)	(*)	-	-	(*)	(*)	4,925
\$1,000 under \$2,000.....	-	4,713,908	2,506,534	358,184	6,749	137	12,345	299	-	-	-	-	357,670
\$2,000 under \$3,000.....	-	3,574,536	4,649,222	697,159	88,019	5,124	29,910	1,623	-	-	-	-	690,400
\$3,000 under \$4,000.....	-	3,652,356	7,145,359	1,125,678	81,278	9,770	53,815	4,446	-	-	-	-	1,111,463
\$4,000 under \$5,000.....	-	3,370,051	8,900,763	1,439,197	68,982	7,575	55,672	5,380	3,591	379	-	-	1,426,142
\$5,000 under \$6,000.....	-	2,903,934	9,728,547	1,601,993	49,229	5,651	60,420	7,496	-	-	-	-	1,588,831
\$6,000 under \$7,000.....	-	2,652,147	10,907,381	1,829,424	41,894	7,080	69,332	10,589	-	-	3,185	487	1,811,591
\$7,000 under \$8,000.....	-	2,281,493	11,161,882	1,897,759	32,419	4,546	65,406	10,008	-	-	-	-	1,882,966
\$8,000 under \$9,000.....	-	1,827,869	10,501,889	1,818,094	29,970	3,875	65,207	11,601	-	-	-	-	1,802,319
\$9,000 under \$10,000.....	-	1,438,137	9,545,331	1,673,813	19,647	3,006	52,615	10,003	3,623	225	2,123	135	1,660,748
\$10,000 under \$15,000.....	-	2,902,148	25,824,907	4,736,662	50,305	7,131	147,347	35,028	-	-	-	-	4,694,195
\$15,000 under \$20,000.....	-	439,271	6,162,319	1,262,322	12,164	1,821	48,626	15,423	759	154	640	383	1,244,874
\$20,000 under \$50,000.....	-	169,767	3,935,111	988,519	7,724	1,209	43,223	19,217	885	598	-	-	967,167
\$50,000 under \$100,000.....	-	7,654	461,809	174,539	381	59	3,183	2,461	61	155	15	26	171,836
\$100,000 under \$200,000.....	-	799	100,427	47,654	73	11	327	386	11	99	2	17	47,142
\$200,000 under \$500,000.....	-	102	29,751	15,675	13	2	29	113	-	-	-	-	15,560
\$500,000 under \$1,000,000.....	-	8	5,181	2,834	1	(1)	3	3	-	-	-	-	2,831
\$1,000,000 or more.....	-	4	3,374	2,738	1	(1)	2	14	1	(1)	-	-	2,724
Nontaxable returns, total.....	10,564,593	392,904	442,499	68,819	228,917	19,453	162,779	47,650	(*)	(*)	(*)	(*)	-
Under \$600.....	4,051,963	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	2,624,243	4,571	189	27	(*)	(*)	(*)	(*)	-	-	-	-	-
\$1,000 under \$2,000.....	2,060,357	98,903	23,674	3,342	78,573	2,295	19,538	1,022	-	-	(*)	(*)	-
\$2,000 under \$3,000.....	1,067,905	89,032	66,281	9,611	66,778	6,938	22,131	2,551	(*)	(*)	-	-	-
\$3,000 under \$4,000.....	402,744	55,490	56,072	8,411	58,361	4,932	27,329	3,479	-	-	-	-	-
\$4,000 under \$5,000.....	257,959	48,940	66,312	9,669	20,046	4,089	28,792	5,548	(*)	(*)	-	-	-
\$5,000 or more.....	99,421	65,968	229,971	37,759	3,175	1,185	62,401	35,037	-	-	-	-	-
Returns under \$5,000.....	10,465,172	16,254,212	23,449,253	3,656,205	470,769	40,873	252,717	24,364	3,000	181	(*)	(*)	3,590,605
Returns \$5,000 under \$10,000.....	99,421	11,162,616	52,011,624	8,846,823	176,334	25,343	368,629	74,073	2,108	466	3,579	500	8,746,455
Returns \$10,000 under \$15,000.....	-	2,907,551	25,862,212	4,742,977	50,305	7,131	152,750	41,342	2,631	224	1,131	78	5,494,195
Returns \$15,000 or more.....	-	619,135	10,726,041	2,499,977	20,357	3,102	96,743	41,961	1,897	2,364	657	425	2,452,134

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 19.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax from recomputing prior year investment credit		Self-employment tax		Tax payments									
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies		Nonspecified refundable taxes withheld ⁵	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns ³	Amount ³ (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Grand total.....	122,794	19,238	2,993,133	600,343	36,244,871	19,510,435	1,101,386	65,223	997,007	70,823	9,078	1,552	6,356	2,188
Taxable returns, total.....	83,914	12,466	2,007,106	485,268	28,095,617	18,952,969	1,091,515	64,575	604,569	41,238	5,795	916	4,553	2,105
Under \$1,000.....			13,166	743	554,244	56,205	(*)	(*)	(*)	(*)	-	-	-	-
\$1,000 under \$2,000.....	4,183	274	134,483	11,326	4,303,958	675,648			23,362	983	-	-	-	-
\$2,000 under \$3,000.....			175,215	21,627	3,200,293	874,111	3,586	263	39,097	1,971				
\$3,000 under \$4,000.....	3,192	260	203,071	33,009	3,327,993	1,283,327		2,204	58,243	3,291				
\$4,000 under \$5,000.....	3,192	210	227,407	45,168	3,107,755	1,574,110	4,188	356	68,211	4,103			2,501	245
\$5,000 under \$6,000.....	4,389	332	197,546	45,953	2,713,585	1,721,000	12,128	642	66,005	4,135				
\$6,000 under \$7,000.....	6,583	720	192,034	48,307	2,498,059	1,911,381	90,780	1,517	70,074	4,339				
\$7,000 under \$8,000.....	5,297	869	156,193	42,641	2,156,048	1,964,474	208,948	6,307	58,642	4,062				
\$8,000 under \$9,000.....	8,572	1,031	136,911	40,065	1,720,780	1,823,983	182,075	9,676	48,668	3,377				
\$9,000 under \$10,000.....	7,974	1,715	113,997	33,952	1,357,629	1,650,814	139,998	8,522	38,767	3,037				
\$10,000 under \$15,000.....	23,599	3,084	296,021	99,689	2,680,956	4,217,533	388,330	29,543	93,858	7,536			2,037	1,356
\$15,000 under \$20,000.....	8,394	1,679	88,765	33,769	364,659	844,442	45,951	5,418	23,996	2,463	609	286		
\$20,000 under \$50,000.....	7,887	1,967	68,482	27,485	105,407	327,132	12,487	1,872	14,288	1,793	174	14		
\$50,000 under \$100,000.....	568	279	3,503	1,415	3,828	24,581	650	235	684	117	35	33	15	504
\$100,000 under \$200,000.....	79	41	288	110	376	3,773	79	24	70	14	4	2		
\$200,000 under \$500,000.....	4	4	24	9	40	365	8	3	5	1	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	6	86	1	1	1	(1)	-	-	-	-
\$1,000,000 or more.....	1	1	-	-	1	4	1	(1)	-	-	-	-	-	-
Nontaxable returns, total.....	38,883	6,773	986,025	115,080	8,149,253	577,469	9,869	650	392,439	29,584	(*)	(*)	1,800	84
Under \$600.....	3,984	477	79,842	4,215	3,665,192	124,275	1,799	122	48,052	2,434			-	-
\$600 under \$1,000.....			155,174	8,427	2,126,701	159,189			45,259	2,346			-	-
\$1,000 under \$2,000.....	8,971	2,058	332,135	27,382	1,098,249	101,704	4,770	373	108,495	7,539	(*)	(*)	-	-
\$2,000 under \$3,000.....	3,192	591	193,186	23,455	646,909	82,977			65,418	4,983				
\$3,000 under \$4,000.....	6,178	783	99,852	17,072	303,676	41,864			44,285	3,831			1,800	84
\$4,000 under \$5,000.....	3,990	570	62,442	13,860	207,610	27,983	3,300	155	33,779	3,182				
\$5,000 or more.....	12,568	2,294	63,394	20,669	100,916	19,477			47,151	5,269				
Returns under \$5,000.....	36,881	5,224	1,675,973	206,282	22,542,579	5,001,392	18,918	1,399	534,799	34,679	5,073	947	2,406	222
Returns \$5,000 under \$10,000.....	44,179	6,640	853,933	229,166	10,545,033	9,090,071	634,828	26,722	325,243	23,603	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	24,599	3,331	300,957	101,593	2,682,757	4,218,492	388,463	29,549	97,326	8,036	1,792	255	(*)	(*)
Returns \$15,000 or more.....	17,135	4,043	162,270	63,302	474,502	1,200,480	59,177	7,553	39,639	4,505	822	335	668	1,680
Adjusted gross income classes	Tax payments--Continued		Tax due at time of filing		Overpayments									
	Payments on 1967 declaration				Total		Cash requested		Bonds only requested		Credit on 1968 tax			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)		
Grand total.....	1,690,805	1,657,144	9,798,131	2,272,884	29,654,165	3,477,399	29,136,168	3,325,652	90,245	9,473	488,496	142,275		
Taxable returns, total.....	1,551,650	1,616,599	8,979,798	2,191,046	21,382,157	2,888,470	20,950,242	2,758,782	66,252	7,194	412,493	122,494		
Under \$1,000.....	(*)	(*)	62,581	1,090	553,845	51,863	551,249	51,746	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	51,798	9,207	747,009	37,639	3,932,603	354,531	3,901,416	390,386	12,978	1,140	19,805	3,005		
\$2,000 under \$3,000.....	67,554	19,022	768,679	76,845	2,774,365	260,201	2,744,572	254,752			25,987	4,913		
\$3,000 under \$4,000.....	100,375	34,302	992,950	103,522	2,620,716	280,054	2,581,597	272,424	14,177	1,123	37,702	7,042		
\$4,000 under \$5,000.....	124,139	55,417	985,315	129,167	2,363,996	291,653	2,322,002	282,845	9,286	963	37,358	7,845		
\$5,000 under \$6,000.....	131,785	67,457	804,699	129,631	2,080,108	287,781	2,049,348	281,690			31,445	5,804		
\$6,000 under \$7,000.....	123,638	78,506	831,324	146,408	1,802,338	281,544	1,767,429	273,441	9,478	1,332	31,717	7,058		
\$7,000 under \$8,000.....	115,752	89,833	706,806	140,174	1,565,514	278,421	1,532,273	267,314			31,034	10,344		
\$8,000 under \$9,000.....	125,107	94,601	658,028	146,118	1,165,476	234,340	1,130,626	224,482	9,574	1,315	35,240	9,306		
\$9,000 under \$10,000.....	110,427	92,705	543,902	119,752	891,811	178,428	858,087	169,129			35,918	9,230		
\$10,000 under \$15,000.....	355,927	376,067	1,416,317	489,955	1,477,239	324,215	1,398,169	294,899			82,244	28,489		
\$15,000 under \$20,000.....	133,317	222,664	314,256	244,341	123,798	39,880	98,460	27,051			26,995	12,559		
\$20,000 under \$50,000.....	102,836	368,208	140,304	319,359	29,413	22,345	14,764	7,809	1,587	347	15,704	14,458		
\$50,000 under \$100,000.....	6,017	78,680	6,804	72,546	846	2,782	230	752	-	-	671	2,030		
\$100,000 under \$200,000.....	687	21,926	719	21,558	80	364	16	59	-	-	69	305		
\$200,000 under \$500,000.....	91	6,192	93	9,081	9	68	4	3	-	-	6	66		
\$500,000 under \$1,000,000.....	8	1,518	8	1,226	-	-	-	-	-	-	-	-		
\$1,000,000 or more.....	3	86	4	2,634	-	-	-	-	-	-	-	-		
Nontaxable returns, total.....	139,154	40,548	818,333	81,837	8,272,010	588,929	8,185,926	566,870	23,995	2,279	76,004	19,780		
Under \$600.....	18,002	4,835	72,459	3,336	3,711,530	130,781	3,692,396	127,554			10,755	2,777		
\$600 under \$1,000.....	15,404	2,492	138,811	7,233	2,151,493	162,124	2,137,140	159,772	16,952	924	8,572	1,878		
\$1,000 under \$2,000.....	48,312	13,275	273,289	20,031	1,147,644	116,091	1,125,413	106,946			26,009	6,983		
\$2,000 under \$3,000.....	28,697	7,542	152,493	16,248	656,945	87,985	643,318	84,629			15,155	3,108		
\$3,000 under \$4,000.....	12,168	4,937	77,709	11,153	301,282	44,001	293,706	41,637	7,043	1,355	10,971	3,183		
\$4,000 under \$5,000.....	7,973	2,680	51,670	9,426	204,314	28,893	199,924	27,436			4,542	1,851		
\$5,000 or more.....	8,598	4,787	51,906	14,410	98,802	21,054	94,029	18,846						
Returns under \$5,000.....	476,612	153,915	4,322,961	415,690	20,418,733	1,806,176	20,192,733	1,760,177	61,441	5,225	192,912	40,774		
Returns \$5,000 under \$10,000.....	614,090	426,753	3,992,235	694,927	7,601,783	1,279,917	7,430,116	1,233,865	22,027	3,073	169,144	42,979		
Returns \$10,000 under \$15,000.....	356,794	376,755	1,419,786	491,187	1,479,106	325,452	1,399,636	295,846	5,190	828	82,777	28,779		
Returns \$15,000 or more.....	243,309	699,721	463,149	671,080	154,543	65,854	113,683	35,764	1,587	347	43,663	29,743		

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Less than \$500.

Negative "Other sources."

³Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

NOTE: Detail may not add to total because of rounding.

Table 20. — RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Returns of husbands and wives
All returns													
Grand total.....	29,774,420	322,813,432	59,622,757	61,304,352	203,059,083	43,436,568	23,729,896	283,653,220	50,927,505	55,275,782	178,196,227	37,734,901	
Taxable returns, total.....	28,122,330	317,080,615	56,480,821	57,934,138	202,666,493	43,436,568	22,717,154	279,447,927	48,902,100	52,676,723	177,869,250	37,734,901	
Under \$1,000.....	6,156	5,607	1,321	3,693	593	89	9,552	17,379	4,520	11,462	1,397	192	
\$1,000 under \$2,000.....	288,489	468,179	150,152	203,847	114,179	15,977	160,101	421,897	120,329	223,357	78,171	10,732	
\$2,000 under \$3,000.....	775,995	1,991,756	532,958	734,276	724,522	102,144	468,396	1,675,029	433,882	780,899	460,252	63,888	
\$3,000 under \$4,000.....	1,251,958	4,428,579	1,086,060	1,487,490	1,855,033	272,269	857,308	3,885,935	946,147	1,342,603	187,544	1,597,185	
\$4,000 under \$5,000.....	1,598,757	7,221,219	1,683,708	2,303,657	3,233,855	488,181	1,323,524	7,318,607	1,674,820	2,725,039	2,918,743	421,564	
\$5,000 under \$6,000.....	2,065,532	11,394,377	2,490,407	3,462,389	5,441,578	840,686	1,847,044	12,038,864	2,558,352	4,072,057	5,408,457	809,532	
\$6,000 under \$7,000.....	2,465,610	16,053,561	3,340,075	4,734,790	7,978,496	1,254,826	2,354,699	17,646,141	3,628,281	5,602,006	8,415,862	1,296,935	
\$7,000 under \$8,000.....	2,777,354	20,805,206	4,227,407	6,034,473	10,543,333	1,679,962	2,308,915	19,632,672	3,862,429	5,533,605	10,236,648	1,625,959	
\$8,000 under \$9,000.....	2,624,359	22,312,167	4,374,120	5,978,775	12,059,283	1,963,932	2,179,020	20,687,065	3,963,427	5,348,376	11,375,465	1,849,024	
\$9,000 under \$10,000.....	2,388,952	22,675,517	4,333,905	5,575,189	12,766,427	2,114,049	2,179,020	20,687,065	3,963,427	5,348,376	11,375,465	1,849,024	
\$10,000 under \$15,000.....	7,461,216	89,991,681	15,789,513	17,342,800	56,859,402	9,933,049	7,067,724	85,338,339	14,928,750	16,919,276	53,490,345	9,238,665	
\$15,000 under \$20,000.....	2,316,676	39,771,075	6,328,184	5,284,160	27,758,758	5,316,665	2,196,952	37,322,230	5,961,240	5,152,037	26,208,979	4,944,943	
\$20,000 under \$30,000.....	1,783,212	50,497,255	7,417,910	4,139,498	38,939,839	9,314,432	1,655,123	46,811,892	6,768,906	3,997,496	36,045,480	8,393,089	
\$30,000 under \$40,000.....	252,355	16,678,423	2,391,940	601,556	13,684,968	4,882,686	230,854	15,244,230	2,114,436	576,154	12,553,680	4,387,411	
\$40,000 under \$50,000.....	50,321	6,634,102	1,093,435	113,619	5,427,076	2,461,940	44,764	5,891,042	937,238	107,105	4,846,722	2,163,904	
\$50,000 under \$55,000.....	12,532	3,589,485	691,639	27,097	2,870,760	1,489,290	10,761	3,079,716	574,291	25,027	2,480,408	1,270,205	
\$55,000 under \$60,000.....	2,048	1,377,721	260,717	4,444	1,112,566	601,812	1,748	1,172,613	213,592	4,089	954,835	512,320	
\$60,000 under \$1,000,000.....	808	1,584,905	287,370	1,709	1,295,825	704,562	669	1,264,316	211,560	1,051	1,051,203	558,996	
Nontaxable returns, total.....	1,652,091	5,732,819	3,141,938	3,370,215	392,590	-	1,012,743	4,205,294	2,025,407	2,599,060	326,980	-	
Under \$600.....	28,248	10,475	30,637	40,714	-	-	11,157	3,922	16,891	26,403	-	-	
\$600 under \$1,000.....	67,623	56,138	54,977	68,444	27	-	13,997	11,658	23,215	27,382	-	-	
\$1,000 under \$2,000.....	400,032	611,074	384,079	475,877	4,118	-	105,366	166,667	111,772	178,671	95	-	
\$2,000 under \$3,000.....	394,145	984,145	500,131	671,245	38,587	-	241,803	608,806	286,499	468,272	4,913	-	
\$3,000 under \$4,000.....	304,696	1,052,098	520,229	681,536	39,100	-	246,404	852,580	375,480	585,148	25,478	-	
\$4,000 under \$5,000.....	278,159	780,675	404,434	447,741	41,818	-	149,308	663,555	286,327	405,200	663,339	-	
\$5,000 or more.....	5,295,286	2,238,214	1,247,451	984,621	268,940	-	244,708	1,898,106	925,223	907,984	257,355	-	
Returns \$5,000 under \$10,000.....	12,572,659	17,609,944	5,348,684	7,118,519	6,051,830	878,659	2,263,393	8,307,388	2,605,060	4,303,978	1,952,047	262,355	
Returns \$10,000 under \$15,000.....	7,477,882	94,842,334	19,491,030	26,592,340	48,929,092	7,853,474	10,235,746	78,747,697	16,265,264	24,117,850	38,489,956	6,003,013	
Returns \$15,000 or more.....	4,428,593	120,169,967	18,866,336	10,198,054	91,175,854	24,771,386	4,148,629	111,088,119	17,027,742	9,885,536	53,531,916	22,230,868	
Separate returns of husbands and wives													
Grand total.....	646,265	4,410,123	934,802	832,908	2,676,060	620,878	1,091,202	7,626,845	1,659,415	1,570,981	4,437,080	916,529	
Taxable returns, total.....	584,404	4,222,281	835,578	717,392	2,669,312	620,878	1,031,877	7,441,140	1,543,338	1,464,676	4,433,133	916,529	
Under \$1,000.....	25,836	39,837	10,614	18,493	10,729	1,511	8,538	14,060	4,552	6,552	2,956	411	
\$1,000 under \$2,000.....	43,505	111,516	25,693	38,929	46,895	6,667	64,026	169,425	45,185	68,737	55,503	7,740	
\$2,000 under \$3,000.....	81,881	286,547	61,669	85,928	138,950	21,016	132,129	473,108	118,652	165,702	188,752	27,549	
\$3,000 under \$4,000.....	75,026	335,245	73,496	80,525	181,224	29,331	164,498	740,584	177,423	231,932	331,229	50,410	
\$4,000 under \$5,000.....	82,781	452,980	86,579	102,817	263,584	44,244	175,784	967,289	219,814	250,820	496,655	78,399	
\$5,000 under \$6,000.....	67,934	443,284	83,528	96,052	263,702	45,948	152,568	989,480	206,458	231,176	551,845	90,442	
\$6,000 under \$7,000.....	63,193	474,958	89,124	83,380	302,453	54,936	95,034	977,829	144,641	143,689	420,100	71,140	
\$7,000 under \$8,000.....	48,562	411,096	77,993	71,328	262,375	48,663	59,538	502,078	101,504	94,349	306,225	52,504	
\$8,000 under \$9,000.....	23,186	219,511	41,415	35,910	142,187	27,202	47,296	446,601	78,558	67,828	300,415	53,818	
\$9,000 under \$10,000.....	44,068	519,176	99,834	66,732	352,610	72,846	84,789	996,389	190,337	130,034	676,018	127,999	
\$10,000 under \$15,000.....	13,439	231,473	18,419	168,596	22,435	34,543	34,362	384,362	71,917	71,917	277,903	59,945	
\$15,000 under \$20,000.....	12,316	353,161	64,549	15,750	272,864	88,173	20,625	589,303	99,254	32,044	458,004	128,274	
\$20,000 under \$30,000.....	1,810	120,435	21,967	2,201	96,266	43,192	3,511	233,067	41,807	5,818	185,443	73,891	
\$30,000 under \$40,000.....	411	55,225	12,088	511	42,626	22,068	804	107,370	21,053	1,354	84,966	40,722	
\$40,000 under \$50,000.....	165	50,155	13,134	218	36,803	20,467	253	71,861	14,957	412	56,494	30,364	
\$50,000 under \$100,000.....	38	26,377	8,205	45	18,127	11,002	36	23,093	5,672	61	17,361	9,299	
\$100,000 or more.....	34	91,146	21,797	34	69,315	42,934	13	25,241	1,954	23	23,264	13,623	
Nontaxable returns, total.....	61,860	187,842	99,223	115,518	6,752	-	59,324	185,706	116,083	106,303	3,947	-	
Under \$600.....	7,356	4,639	3,224	8,291	-	-	16,683	23,517	16,795	19,424	-	-	
\$600 under \$1,000.....	27,515	40,063	20,829	29,325	-	-	15,885	40,241	21,023	28,467	-	-	
\$1,000 under \$2,000.....	8,943	21,995	10,057	18,597	-	-	14,495	50,641	24,980	531	-	-	
\$2,000 under \$3,000.....	9,040	31,968	11,918	20,142	2,882	-	7,153	32,782	19,516	16,457	219	-	
\$3,000 under \$4,000.....	9,006	89,177	35,195	39,163	3,870	-	5,108	38,525	33,769	2,343	-	-	
\$4,000 under \$5,000.....	279,303	871,971	217,535	300,350	380,684	58,526	423,407	1,544,357	428,124	567,172	580,043	86,110	
\$5,000 under \$10,000.....	294,153	2,055,517	395,436	427,864	1,235,519	220,993	534,786	3,639,185	772,460	798,660	2,076,062	346,302	
Returns \$10,000 under \$15,000.....	44,223	521,005	100,405	66,841	353,793	72,846	1,001,178	1,001,178	195,220	130,759	676,018	127,999	
Returns \$15,000 or more.....	28,586	961,605	221,426	37,853	706,064	268,513	47,773	1,442,125	263,611	74,590	1,104,957	356,118	

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 20. — RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER — Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Returns of surviving spouse				Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Returns of single persons not head of household or surviving spouse				Income tax after credits (Thousand dollars)
			Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)								Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	
Grand total.....	113,955	751,252	176,961	186,053	394,510	77,754	4,193,100	26,371,993	5,924,074	3,437,911	17,355,205	4,086,509						
Taxable returns, total.....	100,209	713,150	157,292	163,219	392,642	77,754	3,688,682	25,256,122	5,042,518	2,911,454	17,302,162	4,086,509						
Under \$1,000.....	-	-	-	-	-	-	5,956	5,448	130,466	3,574	587	88						
\$1,000 under \$2,000.....	8,139	19,988	6,091	9,767	4,130	580	244,562	396,904	130,466	167,339	99,097	13,863						
\$2,000 under \$3,000.....	20,434	73,993	20,789	30,591	22,612	3,262	500,223	1,268,971	335,660	393,487	539,823	76,425						
\$3,000 under \$4,000.....	14,683	65,974	18,347	24,288	23,338	3,396	487,242	1,919,903	451,067	424,369	1,044,467	156,553						
\$4,000 under \$5,000.....	-	-	-	-	-	-	2,193,481	468,295	369,728	1,395,461	217,502							
\$5,000 under \$6,000.....	14,683	80,487	19,674	22,859	37,954	5,532	468,761	2,575,013	489,520	360,854	1,724,642	290,947						
\$6,000 under \$7,000.....	12,101	78,474	18,399	21,662	38,413	5,836	2,503,299	473,338	313,842	1,716,079	303,069							
\$7,000 under \$8,000.....	6,350	47,232	10,161	11,669	25,403	4,007	1,929,046	355,200	194,330	1,379,515	232,944							
\$8,000 under \$9,000.....	4,765	40,964	9,881	9,528	21,506	3,512	202,579	1,725,358	323,114	169,765	1,232,480	233,314						
\$9,000 under \$10,000.....	6,150	57,365	11,528	10,356	35,482	5,861	133,300	1,264,976	239,378	112,719	912,879	178,144						
\$10,000 under \$15,000.....	7,674	87,745	17,095	13,056	57,594	9,930	256,961	3,050,033	553,498	213,701	2,282,835	483,610						
\$15,000 under \$20,000.....	2,198	36,520	6,353	3,854	26,313	4,938	31,651	1,396,489	244,215	75,307	1,076,968	266,162						
\$20,000 under \$30,000.....	2,532	75,096	11,063	4,641	59,593	14,238	92,616	2,667,803	474,138	89,566	2,104,099	690,658						
\$30,000 under \$50,000.....	370	24,384	3,935	700	19,749	6,887	15,810	1,056,307	209,793	16,683	829,831	371,305						
\$50,000 under \$100,000.....	103	13,687	2,461	196	11,031	4,928	4,239	566,778	120,596	4,453	441,731	230,318						
\$100,000 under \$200,000.....	23	6,777	917	46	5,814	3,063	1,330	380,976	88,340	1,396	291,241	165,192						
\$200,000 under \$500,000.....	2	1,353	30	4	1,321	371	224	154,285	33,119	246	120,922	68,820						
\$500,000 under \$1,000,000.....	2	3,111	568	4	2,539	1,414	90	201,092	51,492	95	149,505	87,595						
\$1,000,000 or more.....	-	-	-	-	-	-	504,417	1,115,873	881,557	526,459	53,042	-						
Non-taxable returns, total.....	13,747	38,102	19,670	22,834	1,869	-	-	-	-	-	-	-						
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	11,626	4,079	8,337	8,409	-	-						
\$600 under \$1,000.....	-	-	-	-	-	-	49,148	40,922	29,893	35,807	27	-						
\$1,000 under \$2,000.....	7,148	12,547	4,564	9,650	80	-	247,498	373,810	235,891	244,653	4,022	-						
\$2,000 under \$3,000.....	-	-	-	-	-	-	129,396	308,872	180,794	152,687	33,063	-						
\$3,000 under \$4,000.....	-	-	-	-	-	-	31,189	105,657	100,839	39,448	10,582	-						
\$4,000 under \$5,000.....	6,400	25,461	15,066	12,945	1,789	-	16,666	74,006	92,103	20,950	1,765	-						
\$5,000 or more.....	-	-	-	-	-	-	18,894	208,527	233,700	24,505	3,583	-						
Returns under \$5,000.....	56,560	194,177	63,333	86,568	50,160	7,238	2,272,624	6,692,051	2,034,632	1,860,451	3,088,895	464,431						
Returns \$5,000 under \$10,000.....	44,447	307,400	70,308	76,910	160,181	24,748	1,463,526	10,092,536	1,987,562	1,171,054	6,967,374	1,258,418						
Returns \$10,000 under \$15,000.....	7,674	87,745	17,095	13,056	57,594	9,930	258,620	3,071,218	574,548	215,650	2,282,986	483,610						
Returns \$15,000 or more.....	5,274	161,930	26,225	9,519	126,575	35,838	198,330	6,516,188	1,327,532	190,756	5,015,950	1,880,050						

See Text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Individual Returns/1967 • Deductions and Exemptions

Table 21.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Sources of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of household		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income or deficit.....	29,774,420	322,813,432	23,729,896	283,653,220	646,265	4,410,123	1,091,202	7,626,845	113,955	751,252	4,193,100	26,371,993
Salaries and wages (gross).....	26,384,096	251,438,494	21,668,162	225,043,911	562,583	3,370,306	1,000,889	6,095,405	102,150	524,180	3,050,313	16,404,692
Business or profession:												
Net profit.....	3,042,288	22,660,027	2,711,582	21,158,921	58,481	304,803	55,881	301,125	6,391	36,456	209,953	858,723
Net loss.....	574,075	1,016,578	509,042	907,545	9,799	17,738	9,949	17,995	1,028	1,457	44,259	71,844
Farm:												
Net profit.....	500,248	1,724,692	440,791	1,592,291	8,099	17,777	5,643	16,183	1,796	3,144	43,918	95,297
Net loss.....	445,902	880,850	414,134	809,123	3,974	11,617	3,665	9,856	1,297	1,739	22,832	48,515
Partnership:												
Net profit.....	973,440	10,832,229	863,875	10,116,461	13,067	118,972	13,982	121,115	(*)	(*)	81,510	460,250
Net loss.....	323,659	940,973	281,778	854,108	4,027	13,493	6,766	11,008	(*)	(*)	30,041	61,181
Sales of capital assets:												
Net gain.....	4,483,577	11,827,134	3,570,450	9,874,099	53,278	157,219	114,013	261,608	21,234	43,501	724,601	1,490,706
Net loss.....	1,102,950	711,061	866,162	549,121	55,841	50,654	34,311	21,495	2,956	1,537	143,681	88,254
Ordinary gain from sales of depreciable property.....	149,870	170,003	136,390	150,275	(*)	(*)	3,168	7,811	(*)	(*)	7,705	8,460
Sales of property other than capital assets:												
Net gain.....	31,491	47,294	28,944	45,086	(*)	(*)	(*)	(*)	(*)	(*)	1,864	1,512
Net loss.....	119,170	188,109	109,871	173,046	(*)	(*)	1,308	1,105	(*)	(*)	6,891	10,423
Dividends in adjusted gross income...	4,426,496	12,384,574	3,170,378	8,286,728	66,488	274,286	144,835	345,755	24,539	43,883	1,020,256	3,433,922
Interest received.....	16,729,841	9,798,050	13,347,001	7,111,188	259,747	137,191	481,325	280,638	72,159	58,113	2,569,610	2,210,921
Pensions and annuities (taxable portion).....	1,391,665	3,102,581	915,055	2,224,076	19,293	41,525	42,701	86,779	4,442	5,139	410,174	745,061
Rents:												
Net income.....	2,511,492	3,007,728	1,917,106	2,250,358	39,107	67,764	74,738	74,816	15,465	16,430	465,075	598,360
Net loss.....	1,751,425	1,343,906	1,463,811	1,138,055	25,557	15,543	51,339	46,669	4,597	2,694	206,123	140,945
Royalties:												
Net income.....	331,515	550,362	270,621	421,940	5,831	12,596	6,956	17,061	(*)	(*)	47,731	98,317
Net loss.....	16,785	60,824	14,269	57,505	(*)	(*)	(*)	(*)	(*)	(*)	2,212	2,252
Estates and trusts:												
Net income.....	350,940	852,825	227,629	475,404	3,299	13,938	10,287	39,308	3,030	7,656	106,694	316,517
Net loss.....	26,549	27,555	20,344	20,220	(*)	(*)	(*)	(*)	(*)	(*)	4,724	6,164
Small business corporations:												
Net profit.....	188,605	1,642,227	174,874	1,517,246	2,386	21,091	3,054	20,832	(*)	(*)	8,144	80,210
Net loss.....	82,142	327,647	77,944	303,832	(*)	(*)	(*)	(*)	(*)	(*)	2,919	17,023
Other sources.....	11,907,854	1,570,902	9,764,418	1,174,921	184,088	34,107	352,448	129,363	49,335	7,868	1,557,565	224,643
Statutory adjustments.....	3,265,015	3,297,782	2,864,282	2,976,779	64,079	48,868	81,865	57,807	3,461	5,366	251,328	208,961

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 22.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	29,774,420	102,172,730	322,813,432	26,384,096	251,438,494	3,042,288	22,660,027	574,075	1,016,578	500,248	1,724,692	445,902	880,850
Taxable returns, total.....	28,122,330	96,555,771	317,080,615	25,552,255	248,622,869	2,773,870	21,949,947	498,775	801,001	415,420	1,492,517	398,885	745,929
Under \$1,000.....	6,156	6,156	5,607	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	288,489	339,745	468,179	198,656	301,641	28,331	38,348	(*)	(*)	7,181	6,388	2,194	2,939
\$2,000 under \$3,000.....	775,995	1,223,793	1,991,756	562,473	1,328,878	73,597	130,625	8,777	7,874	18,746	24,222	9,974	6,471
\$3,000 under \$4,000.....	1,251,958	2,479,150	4,428,579	1,003,143	3,322,468	125,052	291,181	18,751	24,736	33,707	57,909	20,347	21,006
\$4,000 under \$5,000.....	1,598,757	3,839,429	7,221,219	1,343,509	5,690,221	170,245	489,913	31,517	37,031	42,151	82,035	33,707	39,207
\$5,000 under \$6,000.....	2,065,532	5,770,649	11,394,377	1,844,018	9,672,170	199,318	626,243	38,501	37,910	37,164	87,569	43,088	43,690
\$6,000 under \$7,000.....	2,465,610	7,891,317	16,053,361	2,294,113	14,406,716	221,660	755,558	48,661	49,347	36,510	81,773	34,111	38,205
\$7,000 under \$8,000.....	2,777,354	10,057,455	20,805,206	2,633,007	19,166,907	209,160	774,327	49,704	52,379	39,691	89,001	41,154	39,692
\$8,000 under \$9,000.....	2,624,359	9,797,958	22,312,167	2,493,660	20,509,383	204,773	762,620	46,473	42,277	31,064	83,010	33,513	41,500
\$9,000 under \$10,000.....	2,388,952	9,291,981	22,675,517	2,282,790	20,899,442	194,030	815,930	35,675	28,778	25,733	85,653	27,129	33,960
\$10,000 under \$15,000.....	7,461,216	28,904,666	89,991,681	7,123,334	82,161,484	595,389	3,342,751	112,416	113,728	74,688	288,463	76,790	102,976
\$15,000 under \$20,000.....	2,316,676	8,806,934	39,371,075	2,120,962	32,799,693	275,385	2,535,240	43,411	58,658	27,276	161,989	26,720	55,521
\$20,000 under \$50,000.....	1,783,212	6,899,164	50,497,255	1,423,526	29,471,570	399,125	7,773,296	47,391	136,289	34,436	341,727	36,064	142,663
\$50,000 under \$100,000.....	232,355	1,002,593	16,678,423	178,150	6,238,706	66,069	2,839,157	9,836	79,156	5,400	79,001	9,786	82,030
\$100,000 under \$200,000.....	50,321	189,365	6,634,102	36,511	1,872,847	9,440	613,288	3,322	56,244	1,006	19,158	2,924	46,829
\$200,000 under \$500,000.....	12,532	45,162	3,589,485	9,235	598,294	1,612	127,601	1,312	40,580	222	3,155	1,034	29,767
\$500,000 under \$1,000,000.....	2,048	7,406	1,377,721	1,550	117,739	212	20,938	287	14,574	35	950	242	11,466
\$1,000,000 or more.....	808	2,848	1,584,905	643	62,019	73	12,504	148	19,538	12	73	108	8,007
Nontaxable returns, total.....	1,652,091	5,616,962	5,732,819	831,841	2,815,626	268,418	710,032	75,298	215,581	84,827	232,173	47,018	134,923
Under \$600.....	28,248	67,856	10,475	12,520	75,035	(*)	(*)	(*)	12,195	4,588	2,439	3,790	9,889
\$600 under \$1,000.....	67,623	114,073	56,138	26,902	51,579	9,775	7,612	3,790	8,420	12,767	12,777	6,982	10,105
\$1,000 under \$2,000.....	400,032	793,128	611,074	167,481	233,344	44,079	49,548	12,833	32,318	12,559	21,792	10,572	18,337
\$2,000 under \$3,000.....	397,817	1,118,742	984,145	178,915	380,292	54,519	93,166	11,769	24,128	16,756	33,741	6,617	11,472
\$3,000 under \$4,000.....	304,696	1,135,893	1,052,098	156,729	478,511	57,107	132,440	16,219	35,148	9,977	26,861	4,189	13,635
\$4,000 under \$5,000.....	175,516	746,235	780,675	100,981	382,641	39,902	119,185	9,486	16,561	26,180	134,563	18,872	71,485
\$5,000 or more.....	278,159	1,641,035	2,238,214	188,313	1,214,224	58,049	304,529	16,812	86,811	26,180	134,563	18,872	71,485
Returns under \$5,000.....	5,295,286	11,864,199	17,609,944	3,754,285	12,247,301	607,993	1,356,046	120,125	200,312	161,030	568,606	98,372	133,061
Returns \$5,000 under \$10,000.....	12,572,659	44,320,636	94,842,334	11,721,203	85,649,927	1,079,670	3,951,963	233,042	251,039	193,501	531,629	191,986	230,392
Returns \$10,000 under \$15,000.....	7,477,882	28,991,208	90,191,187	7,133,189	82,262,018	600,072	3,387,363	114,050	129,125	76,489	306,170	77,553	107,560
Returns \$15,000 or more.....	4,428,593	16,996,757	120,169,967	3,775,419	71,279,248	754,553	13,964,655	106,858	436,102	69,228	618,287	77,991	409,837

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Net gain		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	973,440	10,832,229	323,659	940,973	4,483,577	11,827,134	1,102,950	711,061	149,870	170,003	31,491	47,294	119,170	188,109
Taxable returns, total.....	916,933	10,623,662	293,452	742,439	4,163,123	11,375,476	1,043,093	669,056	132,783	154,408	27,907	43,356	102,541	153,546
Under \$1,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-
\$1,000 under \$2,000.....	3,585	3,839	9,331	9,648	23,548	9,655	5,164	2,346	-	-	-	-	-	-
\$2,000 under \$3,000.....	7,569	10,886	9,331	9,648	72,805	31,977	25,022	17,737	(*)	(*)	5,569	7,138	5,569	7,138
\$3,000 under \$4,000.....	19,316	42,549	7,032	6,936	117,919	82,537	30,786	21,585	4,383	3,098	1,386	1,331	6,191	5,847
\$4,000 under \$5,000.....	21,731	68,948	7,032	6,936	158,957	101,417	36,957	27,307	4,976	1,801	6,191	5,847	6,191	5,847
\$5,000 under \$6,000.....	41,297	124,539	10,435	6,904	182,497	101,177	50,958	29,468	8,367	10,660	2,393	1,679	9,342	18,425
\$6,000 under \$7,000.....	39,497	136,249	11,730	10,595	195,653	126,736	60,574	39,507	8,029	6,762	3,393	1,679	5,774	6,444
\$7,000 under \$8,000.....	52,341	204,259	13,908	18,724	221,416	137,641	80,485	51,478	5,220	3,757	5,169	6,056	5,968	4,291
\$8,000 under \$9,000.....	50,651	208,113	17,116	41,494	262,271	192,697	55,089	37,494	6,982	5,621	5,169	6,056	8,356	7,727
\$9,000 under \$10,000.....	43,942	230,107	13,747	9,092	218,005	160,857	68,644	39,987	8,574	5,511	6,653	5,090	2,394	1,334
\$10,000 under \$15,000.....	176,088	999,084	60,558	67,101	1,029,287	914,855	248,332	143,624	30,967	28,971	6,653	5,090	23,182	22,608
\$15,000 under \$20,000.....	116,962	397,880	37,052	52,993	626,206	869,257	138,132	83,757	16,343	17,288	4,127	5,633	11,670	16,769
\$20,000 under \$50,000.....	251,825	3,937,399	78,215	196,628	836,841	2,688,730	194,945	136,286	28,473	44,265	4,774	14,420	16,782	35,089
\$50,000 under \$100,000.....	72,148	2,339,115	24,102	135,284	165,046	1,739,594	39,596	31,282	6,713	15,318	1,126	4,004	5,096	16,660
\$100,000 under \$200,000.....	15,388	855,184	7,026	79,531	38,207	1,306,385	6,857	5,794	1,662	5,484	308	2,306	1,443	5,856
\$200,000 under \$500,000.....	3,656	369,433	2,424	58,353	10,657	1,264,033	1,177	1,043	528	2,955	119	2,104	597	4,150
\$500,000 under \$1,000,000.....	553	104,567	538	20,229	1,864	698,006	129	118	100	934	38	352	112	769
\$1,000,000 or more.....	185	51,355	238	28,927	753	949,708	47	43	70	671	14	381	65	439
Nontaxable returns, total.....	56,506	208,570	30,207	198,537	320,457	451,657	59,857	42,006	17,086	15,596	3,583	3,939	16,631	34,563
Under \$600.....	7,363	7,080	5,956	77,878	5,179	26,102	2,781	1,603	-	-	-	-	-	-
\$600 under \$1,000.....	7,363	7,080	5,956	77,878	10,993	5,098	1,197	859	-	-	-	-	-	-
\$1,000 under \$2,000.....	12,739	23,389	5,569	14,795	59,960	43,366	7,261	5,102	4,183	2,546	7,164	16,653	7,164	16,653
\$2,000 under \$3,000.....	8,373	21,676	6,167	74,496	63,417	55,451	12,999	9,914	-	-	-	-	-	-
\$3,000 under \$4,000.....	9,364	29,564	4,503	3,753	40,462	37,990	8,961	6,533	4,095	2,131	3,583	3,939	3,390	2,485
\$4,000 under \$5,000.....	18,667	126,861	8,012	93,093	65,950	235,851	14,495	10,088	8,808	10,919	6,077	15,425	6,077	15,425
Returns under \$5,000.....	90,240	208,086	38,557	122,026	628,925	441,605	143,490	101,092	19,033	10,888	5,580	2,270	22,314	32,124
Returns \$5,000 under \$10,000.....	242,529	971,866	72,041	106,520	1,133,961	810,136	327,305	205,717	44,174	37,532	10,157	9,289	37,033	48,793
Returns \$10,000 under \$15,000.....	178,218	1,012,766	61,816	83,142	1,035,305	934,873	250,009	144,912	31,834	30,404	5,190	4,635	23,649	24,442
Returns \$15,000 or more.....	462,453	8,639,511	151,245	629,285	1,685,386	9,640,520	382,146	259,340	54,829	91,179	10,564	31,100	36,174	82,570

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of

Individual Returns/1967 • Deductions and Exemptions

Table 22.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total.....	4,426,496	12,384,574	16,729,841	9,798,050	1,391,665	3,102,581	2,511,492	3,007,728	1,751,425	1,343,906	331,515	550,362	16,785	60,824
Taxable returns, total.....	4,073,779	11,887,374	15,680,392	8,932,201	1,107,720	2,631,400	2,196,272	2,692,356	1,626,341	1,200,670	297,172	519,525	16,684	33,902
Under \$1,000.....	(*)	(*)	2,781	881	(*)	(*)	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	39,893	15,906	157,129	69,601	15,076	15,723	31,965	16,780	10,926	7,095	(*)	(*)	-	-
\$2,000 under \$3,000.....	105,899	77,888	398,069	232,344	100,386	144,963	67,444	53,954	33,769	12,049	4,776	1,772	-	-
\$3,000 under \$4,000.....	130,443	92,054	577,452	351,304	119,371	221,490	127,699	102,746	50,671	21,957	10,134	4,507	-	-
\$4,000 under \$5,000.....	181,158	155,230	758,231	423,424	139,571	291,791	132,929	108,698	73,677	43,924	15,104	11,282	-	-
\$5,000 under \$6,000.....	180,766	200,127	916,776	431,509	98,647	232,762	148,105	140,613	109,548	55,065	16,961	9,216	-	-
\$6,000 under \$7,000.....	188,571	160,986	1,033,882	381,463	101,641	238,893	151,423	95,448	125,959	64,874	17,433	6,759	-	-
\$7,000 under \$8,000.....	192,416	203,657	1,192,450	411,631	68,747	138,755	162,827	112,028	153,542	84,731	17,930	19,970	5,468	4,443
\$8,000 under \$9,000.....	214,515	240,973	1,281,606	431,362	62,931	155,863	168,402	118,266	151,795	81,328	10,339	13,271	-	-
\$9,000 under \$10,000.....	177,231	160,008	1,201,410	365,337	46,366	129,556	177,677	113,258	135,642	65,423	16,835	12,416	-	-
\$10,000 under \$15,000.....	871,358	901,544	4,521,172	1,573,495	169,817	395,196	498,572	428,594	441,112	275,496	55,447	36,296	-	-
\$15,000 under \$20,000.....	595,043	897,303	1,775,172	1,015,653	73,547	223,291	203,883	283,614	151,921	122,146	36,258	43,902	3,144	1,482
\$20,000 under \$50,000.....	933,690	3,313,835	1,565,480	2,021,882	87,919	315,161	258,175	723,237	151,630	227,862	68,056	142,996	4,683	5,958
\$50,000 under \$100,000.....	202,400	2,167,917	236,393	714,639	16,631	82,170	52,854	270,891	27,868	82,364	17,750	94,092	2,145	7,774
\$100,000 under \$200,000.....	45,655	1,427,611	47,692	285,206	4,501	31,436	11,036	89,176	6,054	28,872	5,588	56,247	834	7,439
\$200,000 under \$500,000.....	11,802	1,024,534	11,948	138,619	1,295	10,805	2,643	25,325	1,746	17,902	1,850	39,259	310	3,902
\$500,000 under \$1,000,000.....	1,958	385,084	1,966	42,507	201	1,806	446	7,257	324	6,800	362	14,253	75	1,992
\$1,000,000 or more.....	782	462,673	783	41,344	81	787	192	2,471	157	2,782	166	12,125	25	912
Nontaxable returns, total.....	352,714	497,201	1,049,446	865,851	283,947	471,181	315,220	315,374	125,087	143,236	34,342	30,839	(*)	(*)
Under \$600.....	4,181	1,959	17,409	9,790	(*)	(*)	4,673	2,189	3,982	11,089	6,371	1,778	-	-
\$600 under \$1,000.....	14,295	3,820	42,477	19,973	7,347	7,825	12,812	6,361	8,145	12,360	-	-	-	-
\$1,000 under \$2,000.....	78,786	47,453	277,141	165,682	57,357	57,952	99,844	62,251	28,914	21,164	-	-	-	-
\$2,000 under \$3,000.....	89,037	67,828	291,377	219,696	105,556	153,171	74,905	66,225	27,124	24,747	9,336	3,671	-	-
\$3,000 under \$4,000.....	71,412	74,006	201,369	178,118	66,289	122,113	56,931	61,255	22,014	11,855	8,145	4,995	-	-
\$4,000 under \$5,000.....	41,552	55,475	88,800	90,737	30,175	65,579	24,688	35,117	10,667	12,915	2,787	1,050	-	-
\$5,000 or more.....	53,451	246,660	180,873	181,855	16,226	63,865	41,367	81,976	24,241	49,106	7,703	19,345	(*)	(*)
Returns under \$5,000.....	756,858	591,663	2,812,237	1,761,549	643,116	1,082,235	633,889	515,575	269,887	179,153	58,838	30,217	-	-
Returns \$5,000 under \$10,000.....	994,788	1,031,146	5,739,037	2,129,636	392,678	954,200	843,586	631,856	696,620	380,009	85,775	73,889	(*)	(*)
Returns \$10,000 under \$15,000.....	877,180	920,498	4,530,625	1,589,141	170,908	399,317	502,250	443,705	443,972	284,068	56,098	38,346	3,480	3,627
Returns \$15,000 or more.....	1,797,670	9,841,267	3,647,942	4,317,724	184,963	666,829	531,767	1,416,592	340,946	500,676	130,804	407,910	11,316	56,382
Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources	Sick pay exclusion		Moving expense deduction		
	Net income		Net loss		Net profit		Net loss							
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
Grand total.....	350,940	852,825	26,549	27,555	188,605	1,642,227	82,142	327,647	1,570,902	501,510	343,137	268,899	100,877	
Taxable returns, total.....	316,038	805,136	24,501	24,912	184,966	1,630,150	71,428	262,620	1,503,359	487,542	324,164	258,437	96,527	
Under \$1,000.....	(*)	(*)	-	-	-	-	-	-	18,311	-	-	-	(*)	
\$1,000 under \$2,000.....	(*)	(*)	-	-	-	-	-	-	40,163	11,220	13,291	5,757	1,289	
\$2,000 under \$3,000.....	9,524	10,625	-	-	5,563	5,772	-	-	28,573	18,456	17,001	12,505	4,533	
\$3,000 under \$4,000.....	14,290	17,497	5,957	2,876	-	-	-	-	51,887	26,595	24,706	20,246	4,535	
\$4,000 under \$5,000.....	15,293	22,044	-	-	-	-	5,763	27,384	83,402	45,240	30,012	22,429	7,475	
\$5,000 under \$6,000.....	11,720	10,329	-	-	-	-	-	-	68,755	48,016	33,594	23,054	6,042	
\$6,000 under \$7,000.....	7,070	7,893	-	-	8,339	11,021	-	-	73,101	47,700	35,163	26,098	6,295	
\$7,000 under \$8,000.....	18,661	14,883	-	-	-	-	9,137	13,045	90,683	41,472	24,950	25,210	8,970	
\$8,000 under \$9,000.....	12,551	12,215	6,856	3,539	8,806	13,816	-	-	84,450	36,120	16,681	25,205	7,635	
\$9,000 under \$10,000.....	61,324	87,054	-	-	36,126	85,379	-	-	355,012	141,748	75,129	63,391	29,188	
\$10,000 under \$15,000.....	41,903	80,512	3,482	4,263	28,990	109,140	9,457	19,679	173,602	30,934	20,581	10,796	-	-
\$15,000 under \$50,000.....	87,030	257,503	5,439	5,478	70,501	579,330	18,582	82,999	285,491	21,454	19,709	12,267	8,619	-
\$50,000 under \$100,000.....	24,743	129,603	1,917	4,045	20,731	433,371	5,552	34,694	94,019	2,098	2,277	616	798	-
\$100,000 under \$200,000.....	7,731	71,410	585	1,674	4,797	228,213	1,609	17,344	38,830	406	527	70	87	-
\$200,000 under \$500,000.....	2,571	46,896	212	2,492	931	101,480	629	14,250	12,945	102	168	13	18	-
\$500,000 under \$1,000,000.....	454	17,058	38	396	131	28,351	151	5,110	786	7	12	1	1	-
\$1,000,000 or more.....	181	19,213	15	149	51	34,277	81	5,939	3,349	9	10	2	3	-
Nontaxable returns, total.....	34,902	47,689	(*)	(*)	3,639	12,078	10,715	65,027	67,544	13,969	18,974	10,463	4,351	-
Under \$600.....	-	-	-	-	-	-	-	-	1,096	(*)	(*)	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	1,336	-	-	-	-	-
\$1,000 under \$2,000.....	13,891	15,673	-	-	-	-	-	-	28,494	7,148	9,387	4,682	1,694	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	6,950	36,316	16,144	-	-	-	-	-
\$3,000 under \$4,000.....	10,623	9,911	(*)	(*)	-	-	-	-	4,574	-	-	-	-	-
\$4,000 under \$5,000.....	10,388	22,105	-	-	3,639	12,078	-	-	11,604	5,829	6,330	5,781	2,657	-
\$5,000 or more.....	-	-	-	-	-	-	3,765	28,711	6,488	-	-	-	-	-
Returns under \$5,000.....	49,321	54,107	(*)	(*)	3,779	5,669	8,540	41,188	199,990	65,602	70,716	48,863	14,113	-
Returns \$5,000 under \$10,000.....	72,762	77,498	5,996	2,895	21,915	30,016	20,063	61,288	393,869	223,113	143,631	122,994	37,204	-
Returns \$10,000 under \$15,000.....	63,182	90,062	4,634	2,054	36,361	86,383	17,009	33,920	356,358	141,814	75,149	63,492	29,238	-
Returns \$15,000 or more.....	165,675	631,158	11,747	19,712	126,550	1,520,159	36,530	191,251	620,685	70,981	53,641	33,550	20,322	-

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 22.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expenses		Self-employed pension deduction		Total deductions (Thousand dollars)	Itemized deductions		Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Grand total.....	2,526,723	2,777,529	96,569	76,241	59,622,757	29,774,420	59,622,757	61,304,352	1,357,741	28,416,677	203,059,083	43,909,624
Taxable returns, total.....	2,451,679	2,652,067	95,354	75,914	56,480,821	28,122,330	56,480,821	57,934,138	-	28,122,330	202,666,493	43,834,057
Under \$1,000.....	-	-	-	-	1,321	6,156	1,321	3,694	-	6,156	593	89
\$1,000 under \$2,000.....	15,686	13,105	2,986	376	150,152	288,489	150,152	203,855	-	288,489	114,179	16,036
\$2,000 under \$3,000.....	27,017	25,775			532,958	775,995	532,958	734,290	-	775,995	724,522	106,225
\$3,000 under \$4,000.....	59,886	59,220			1,086,060	1,251,958	1,086,060	1,487,521	-	1,251,958	1,855,033	281,505
\$4,000 under \$5,000.....	93,373	82,832			1,683,708	1,598,757	1,683,708	2,303,698	-	1,598,757	3,233,855	502,091
\$5,000 under \$6,000.....	125,383	113,642	2,460	305	2,490,407	2,065,532	2,490,407	3,462,424	-	2,065,532	5,441,578	858,545
\$6,000 under \$7,000.....	183,403	165,064	3,419	976	3,340,075	2,465,610	3,340,075	4,734,817	-	2,465,610	7,978,496	1,270,199
\$7,000 under \$8,000.....	231,740	241,144	2,855	3,012	4,227,407	2,777,354	4,227,407	6,034,490	-	2,777,354	10,543,333	1,694,236
\$8,000 under \$9,000.....	240,131	224,282	3,818	1,322	4,374,120	2,624,359	4,374,120	5,878,789	-	2,624,359	12,059,283	1,978,251
\$9,000 under \$10,000.....	209,802	198,351	2,029	524	4,333,905	2,388,952	4,333,905	5,575,198	-	2,388,952	12,766,427	2,128,698
\$10,000 under \$15,000.....	749,060	739,527	10,158	3,589	15,789,513	7,461,216	15,789,513	17,343,111	-	7,461,216	56,859,402	9,984,939
\$15,000 under \$20,000.....	277,790	321,495	8,134	4,578	6,328,184	2,316,676	6,328,184	5,283,999	-	2,316,676	27,758,758	5,352,113
\$20,000 under \$50,000.....	214,704	378,681	39,141	36,845	7,417,910	1,783,212	7,417,910	4,139,519	-	1,783,212	38,939,839	9,412,237
\$50,000 under \$100,000.....	19,488	65,704	17,822	21,181	2,391,940	252,355	2,391,940	601,864	-	252,355	13,684,968	4,931,146
\$100,000 under \$200,000.....	3,251	15,538	2,298	2,917	1,093,435	50,321	1,093,435	113,619	-	50,321	5,427,076	2,488,199
\$200,000 under \$500,000.....	798	5,035	216	267	691,639	12,532	691,639	27,097	-	12,532	2,870,760	1,505,430
\$500,000 under \$1,000,000.....	120	1,376	16	19	260,717	2,048	260,717	4,444	-	2,048	1,112,566	607,642
\$1,000,000 or more.....	47	1,296	2	3	287,370	808	287,370	1,709	-	808	1,295,825	716,476
Nontaxable returns, total.....	75,044	125,465	(*)	(*)	3,141,938	1,652,091	3,141,938	3,370,215	1,357,741	294,349	392,590	75,569
Under \$600.....	-	-	(*)	(*)	30,637	28,248	30,637	40,715	28,248	(*)	-	-
\$600 under \$1,000.....	13,121	22,393	-	-	54,977	67,623	54,977	68,447	67,424	(*)	(*)	(*)
\$1,000 under \$2,000.....	-	-	-	-	384,079	400,032	384,079	475,883	379,188	20,844	4,118	564
\$2,000 under \$3,000.....	15,708	21,091	-	-	500,131	397,817	500,131	671,256	320,989	76,828	38,587	5,476
\$3,000 under \$4,000.....	16,617	27,906	-	-	520,229	304,696	520,229	681,548	240,533	64,162	39,100	5,571
\$4,000 under \$5,000.....	10,539	16,422	-	-	404,434	175,516	404,434	447,742	129,575	45,942	41,818	5,968
\$5,000 or more.....	19,059	37,653	(*)	(*)	1,247,451	278,159	1,247,451	984,624	191,785	86,374	268,940	57,988
Returns under \$5,000.....	251,947	268,743	3,386	411	5,348,684	5,295,286	5,348,684	7,118,648	1,165,957	4,129,329	6,051,830	923,527
Returns \$5,000 under \$10,000.....	1,007,466	967,438	15,180	6,315	19,491,030	12,572,659	19,491,030	26,592,442	176,259	12,396,400	48,929,092	7,950,912
Returns \$10,000 under \$15,000.....	750,407	749,938	10,358	3,687	15,916,707	7,477,882	15,916,707	17,395,638	9,266	7,468,615	56,902,307	9,992,179
Returns \$15,000 or more.....	516,903	791,410	67,645	65,828	18,866,336	4,428,593	18,866,336	10,198,224	6,259	4,422,333	91,175,854	25,043,006

Adjusted gross income classes	Tax credits								Income tax after credits (Thousand dollars)	Tax from recomputing prior year investment credits		Self-employment tax		
	Retirement income credit		Investment		Foreign tax credit		All other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	
Grand total.....	1,038,414	116,346	1,201,626	262,219	146,244	88,364	16,588	6,096	43,436,568	139,172	29,005	3,336,985	947,062	
Taxable returns, total.....	842,469	98,109	1,109,340	225,833	140,604	67,799	14,360	5,663	43,436,568	123,754	24,823	2,997,631	883,440	
Under \$1,000.....	-	-	-	-	-	-	-	-	89	-	-	(*)	(*)	
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	-	-	-	-	15,977	-	-	34,316	3,202	
\$2,000 under \$3,000.....	71,436	3,797	7,176	228	(*)	(*)	-	-	102,144	(*)	(*)	85,577	10,995	
\$3,000 under \$4,000.....	99,240	7,751	25,511	1,301	4,675	218	-	-	272,269	1,995	301	152,404	25,890	
\$4,000 under \$5,000.....	127,209	11,406	40,550	2,345			-	-	-	488,181	4,655	344	212,867	43,212
\$5,000 under \$6,000.....	102,814	13,047	53,434	4,678	5,773	824	6,355	474	840,686	4,189	390	232,841	55,697	
\$6,000 under \$7,000.....	69,748	10,087	47,104	4,295					1,254,826	3,857	416	246,072	64,759	
\$7,000 under \$8,000.....	52,378	7,572	56,519	5,819	3,984	850	-	-	1,679,962	5,785	1,088	229,597	62,775	
\$8,000 under \$9,000.....	51,412	6,906	61,458	6,202	4,013	1,058	-	-	1,963,952	5,585	911	202,592	57,040	
\$9,000 under \$10,000.....	34,381	5,561	61,793	7,712	3,396	1,379	2,072	454	2,114,049	5,647	572	188,246	55,858	
\$10,000 under \$15,000.....	92,082	12,982	212,225	34,932	20,576	3,649	-	-	9,933,049	23,998	3,232	570,010	181,562	
\$15,000 under \$20,000.....	47,411	6,537	132,894	24,339	15,418	4,077	2,028	487	5,316,665	15,254	2,323	274,902	99,582	
\$20,000 under \$50,000.....	71,807	9,616	299,297	71,841	47,087	15,949	2,459	442	9,314,432	35,638	8,662	458,864	180,121	
\$50,000 under \$100,000.....	14,670	2,027	83,891	33,063	21,224	13,150	1,006	228	4,882,686	11,311	3,450	90,171	35,889	
\$100,000 under \$200,000.....	4,159	568	18,983	15,553	9,057	9,832	310	204	2,461,940	3,374	1,490	14,464	5,486	
\$200,000 under \$500,000.....	1,263	182	5,002	8,197	3,413	7,524	108	207	1,489,290	1,280	821	2,953	1,098	
\$500,000 under \$1,000,000.....	197	27	923	2,466	693	3,159	15	172	601,812	263	269	423	146	
\$1,000,000 or more.....	79	12	391	2,833	303	6,072	7	2,995	704,562	125	233	135	52	
Nontaxable returns, total.....	195,945	18,237	92,286	36,388	5,639	20,566	(*)	(*)	-	15,417	4,182	339,356	63,624	
Under \$600.....	-	-	-	-	-	-	-	-	-	(*)	(*)	3,192	273	
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	10,440	690	
\$1,000 under \$2,000.....	18,456	519	9,574	591	(*)	(*)	(*)	(*)	-	-	-	49,671	4,307	
\$2,000 under \$3,000.....	68,849	4,921							-	-	-	-	-	3,192	734	67,890	8,589
\$3,000 under \$4,000.....	51,800	4,063	11,171	1,145	-	-	-	-	-	-	-	69,286	11,556	
\$4,000 under \$5,000.....	30,175	3,795	15,355	2,094	4,647	20,555	(*)	(*)	-	3,396	518	51,670	11,143	
\$5,000 or more.....	26,665	4,939	56,186	32,558	-	-	-	-	-	8,630	2,917	87,207	27,066	
Returns under \$5,000.....	469,348	36,283	111,526	7,732	7,862	705	(*)	(*)	878,659	14,235	2,231	738,508	119,933	
Returns \$5,000 under \$10,000.....	327,130	48,079	326,113	43,627	19,358	5,143	4,805	599	7,853,474	31,474	4,932	1,176,282	319,251	
Returns \$10,000 under \$15,000.....	92,148	12,985	218,915	41,260	21,286	4,558	1,873	319	9,933,049	25,463	3,789	577,031	184,280	
Returns \$15,000 or more.....	139,788	18,999	545,072	169,600	97,738	77,958	5,937	5,022	24,771,386	68,000	18,053	845,164	323,634	

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Individual Returns/1967 • Deductions and Exemptions

Table 22.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxpayments											
	Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies		Nonspecified refundable taxes withheld		Payments on 1967 declarations	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns ²	Amount ² (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Grand total.....	25,627,563	33,285,747	2,988,673	232,204	463,500	27,023	16,255	14,305	9,858	5,541	3,934,555	11,292,076
Taxable returns, total.....	24,992,159	33,086,149	2,969,079	230,543	391,339	20,984	15,788	14,118	8,859	5,486	3,760,404	11,195,180
Under \$1,000.....	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-
\$1,000 under \$2,000.....	169,872	24,534	-	-	3,591	139	-	-	-	-	14,528	2,665
\$2,000 under \$3,000.....	504,182	125,517	(*)	(*)	10,561	480	-	-	-	-	73,473	17,107
\$3,000 under \$4,000.....	938,955	333,196	3,887	564	22,935	1,220	(*)	(*)	-	-	129,868	41,970
\$4,000 under \$5,000.....	1,286,557	599,059	8,743	462	28,315	1,420	-	-	-	-	190,390	74,840
\$5,000 under \$6,000.....	1,791,235	1,032,215	9,559	258	31,978	1,691	(*)	(*)	6,394	1,320	214,010	99,300
\$6,000 under \$7,000.....	2,252,390	1,552,094	124,036	2,907	28,115	1,241	-	-			184,798	107,698
\$7,000 under \$8,000.....	2,608,996	2,098,211	377,372	10,739	35,867	1,762	-	-			196,207	123,158
\$8,000 under \$9,000.....	2,473,703	2,353,766	389,722	17,654	28,492	1,393	-	-			195,285	141,739
\$9,000 under \$10,000.....	2,260,810	2,445,207	366,655	21,919	25,893	1,283	3,376	2,773			167,128	132,389
\$10,000 under \$15,000.....	7,066,646	10,564,346	1,153,871	90,084	82,357	3,707	2,230	942	1,952	1,748	700,190	727,371
\$15,000 under \$20,000.....	2,086,936	4,759,609	301,218	33,886	33,513	1,671					486,497	747,968
\$20,000 under \$50,000.....	1,349,189	5,076,088	185,128	34,635	44,729	3,066	5,295	2,349	311	892	938,177	3,460,491
\$50,000 under \$100,000.....	158,701	1,435,664	36,408	12,180	10,183	1,106	2,294	2,810			209,824	2,570,238
\$100,000 under \$200,000.....	31,614	488,728	8,727	3,926	2,915	434	960	2,303	146	1,012	45,536	1,406,683
\$200,000 under \$500,000.....	7,612	153,186	2,075	987	966	213	342	1,969	42	219	11,770	878,402
\$500,000 under \$1,000,000.....	1,271	27,844	336	147	218	66	77	521	10	213	1,948	325,342
\$1,000,000 or more.....	515	16,674	151	65	113	68	23	346	4	82	775	337,819
Nontaxable returns, total.....	635,403	199,599	19,593	1,660	72,160	6,040	(*)	(*)	(*)	(*)	174,151	96,896
Under \$600.....	8,250	9,852	(*)	(*)	2,394	101	-	-	-	-	5,369	2,393
\$600 under \$1,000.....	17,270	2,764	-	-	-	-	-	-	-	-	5,042	2,345
\$1,000 under \$2,000.....	113,071	16,819	3,518	413	6,982	436	-	-	-	-	21,289	6,381
\$2,000 under \$3,000.....	128,541	26,265			10,772	595	-	-	(*)	(*)	38,413	15,026
\$3,000 under \$4,000.....	124,638	34,361	14,884	1,121	13,958	855	-	-	-	-	30,814	12,578
\$4,000 under \$5,000.....	82,589	23,058			9,968	842	-	-	-	-	23,899	9,870
\$5,000 or more.....	161,044	86,480	-	-	28,086	3,211	(*)	(*)	(*)	(*)	49,325	48,303
Returns under \$5,000.....	3,376,936	1,195,636	19,431	1,761	110,074	6,109	(*)	(*)	(*)	(*)	533,087	185,176
Returns \$5,000 under \$10,000.....	11,537,084	9,543,416	1,279,363	54,116	174,881	9,825	(*)	(*)	(*)	(*)	997,001	628,947
Returns \$10,000 under \$15,000.....	7,074,304	10,574,918	1,155,301	90,325	84,425	4,090	2,185	1,854	3,380	581	705,187	734,802
Returns \$15,000 or more.....	3,639,273	11,971,777	534,578	86,002	94,120	6,999	11,289	11,412	2,471	4,166	1,699,280	9,743,151

Adjusted gross income classes	Tax due at time of filing		Overpayments							
			Total		Cash requested		Bonds only requested		Credit on 1968 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
Grand total.....	7,674,631	6,162,038	21,348,367	6,605,848	20,127,608	5,694,734	50,485	14,334	1,405,886	896,785
Taxable returns, total.....	7,449,423	6,124,756	20,618,990	6,331,877	19,482,883	5,471,439	49,383	13,835	1,293,906	846,613
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
\$1,000 under \$2,000.....	130,706	7,781	156,790	15,942	151,416	15,192	6,749	1,507	5,574	742
\$2,000 under \$3,000.....	293,803	29,337	478,817	59,115	445,805	54,718			35,799	4,026
\$3,000 under \$4,000.....	394,150	56,098	850,067	134,690	801,245	125,221			57,971	9,121
\$4,000 under \$5,000.....	447,620	79,863	1,146,970	224,045	1,082,908	207,169			75,815	16,877
\$5,000 under \$6,000.....	443,815	90,562	1,615,362	327,263	1,532,746	309,073			95,753	17,411
\$6,000 under \$7,000.....	461,676	105,713	1,999,301	449,654	1,943,813	435,962	11,708	1,851	61,689	13,267
\$7,000 under \$8,000.....	476,588	106,695	2,296,759	596,753	2,237,123	578,109			69,804	17,539
\$8,000 under \$9,000.....	464,927	108,779	2,155,266	601,448	2,088,241	575,955			74,801	25,173
\$9,000 under \$10,000.....	435,273	116,607	1,948,919	548,432	1,892,813	530,825			58,013	16,894
\$10,000 under \$15,000.....	1,730,123	517,676	5,721,997	1,787,971	5,503,029	1,684,781			19,672	5,586	249,766	98,317
\$15,000 under \$20,000.....	888,309	450,112	1,425,283	575,834	1,282,278	489,147	7,198	2,443		
\$20,000 under \$50,000.....	1,038,171	1,589,603	743,613	664,556	497,965	370,728	3,977	2,346	282,173	291,480
\$50,000 under \$100,000.....	188,572	1,104,459	63,697	205,034	18,674	62,707	75	85	49,721	142,247
\$100,000 under \$200,000.....	39,214	646,418	11,087	80,223	2,331	20,052	4	17	9,564	60,157
\$200,000 under \$500,000.....	9,915	496,268	2,612	39,959	434	8,631	-	-	2,343	31,329
\$500,000 under \$1,000,000.....	1,689	258,583	358	10,481	60	2,079	-	-	311	8,402
\$1,000,000 or more.....	700	360,100	108	10,304	18	917	-	-	99	9,386
Nontaxable returns, total.....	225,206	37,282	729,376	273,973	644,728	223,299	(*)	(*)	111,978	50,172
Under \$600.....	2,394	140	13,818	12,257	11,231	10,717	-	-	2,787	1,541
\$600 under \$1,000.....	7,979	502	23,044	4,991	20,257	3,890	-	-	3,978	1,101
\$1,000 under \$2,000.....	37,901	3,099	128,991	22,160	118,641	18,303	-	-	13,936	3,857
\$2,000 under \$3,000.....	43,287	5,224	152,404	38,113	135,398	31,771	-	-	23,702	6,342
\$3,000 under \$4,000.....	45,287	6,704	138,031	43,078	122,117	37,167	(*)	(*)	19,987	5,869
\$4,000 under \$5,000.....	32,919	6,522	93,720	28,982	81,569	23,464			14,546	5,106
\$5,000 or more.....	55,439	15,091	179,368	124,392	155,515	97,987	-	-	33,042	26,356
Returns under \$5,000.....	1,440,220	195,372	3,184,637	583,545	2,972,569	527,784	(*)	(*)	254,096	54,582
Returns \$5,000 under \$10,000.....	2,331,784	541,421	10,178,949	2,601,657	9,838,486	2,494,806	18,456	3,342	386,492	103,508
Returns \$10,000 under \$15,000.....	1,734,276	518,976	5,731,461	1,804,623	5,510,262	1,697,992	16,497	4,873	253,261	101,758
Returns \$15,000 or more.....	2,168,351	4,906,269	2,253,320	1,616,023	1,806,291	974,152	11,255	4,939	512,037	636,937

See text for "Explanation of Classification and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate if not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

²Negative "Other sources."²Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

NOTE: Detail may not add to total because of rounding.

Table 23. —NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION AND MARITAL STATUS OF TAXPAYER

Marital status	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Additional exemptions for—						Exemptions for taxpayers' dependents								
				Taxpayers age 65 or over		Blindness		Number of returns	Number of exemptions	Number of returns	Number of exemptions	Exemptions for children living at home		Exemptions for children not living at home		Exemptions for dependent parents		Other exemptions
				Number of returns	Number of exemptions	Number of returns	Number of exemptions					Number of returns	Number of exemptions	Number of returns	Number of exemptions			
All returns.....	71,651,909	198,035,957	112,847,418	6,561,206	8,419,322	103,097	106,508	32,365,979	76,663,107	30,220,466	72,191,759	605,954	1,073,697	1,778,609	1,881,661	1,100,911	1,515,989	
Returns of husbands and wives filing jointly.....	40,729,022	154,591,215	81,452,303	3,725,605	5,560,690	63,710	67,120	27,370,866	67,511,500	26,602,481	65,178,068	314,588	552,127	954,342	1,011,807	546,665	769,699	
Returns of husbands and wives filing separately.....	2,714,170	6,177,798	3,186,398	153,333	176,363	6,263	6,263	1,229,968	2,808,774	1,117,810	2,554,875	64,526	119,427	46,468	48,504	58,664	85,968	
Returns of surviving spouse.....	2,098,612	5,261,633	2,098,611	105,614	105,614	1,752	1,752	1,828,043	3,055,656	1,245,945	2,228,119	28,411	46,942	481,954	509,805	212,741	270,794	
Returns of head of household.....	213,533	597,578	213,532	9,508	9,508	(+)	(+)	208,409	373,690	207,337	363,876	(+)	(+)	3,894	3,897	4,522	4,792	
Returns of single persons.....	25,896,576	31,407,733	25,896,575	2,567,146	2,567,146	30,524	30,524	1,728,695	2,913,487	1,046,892	1,866,821	197,355	354,077	303,949	307,649	278,319	384,940	

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 24. —NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Total number of exemptions	Additional exemptions for —				Exemptions for taxpayers' dependents										Other exemptions			
			Number of returns	Number of exemptions	Blindness		Number of returns	Number of exemptions	Exemptions for children living at home			Exemptions for children not living at home			Exemptions for dependent parents					
					(1)	(2)			(3)	(4)	(5)	(6)	(7)	(8)	(9)	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
71,651,909	198,035,957	112,847,418	6,561,206	8,429,322	103,097	106,508	139,675	333,439	32,365,979	76,663,107	320,220,466	72,191,759	605,954	1,073,697	1,778,609	1,881,661	1,100,911	1,515,989		
Total.....																			4,194	4,937
No adjusted gross income.....	369,384	1,049,840	86,851	113,646	(*)	(*)	139,675	333,439	32,365,979	76,663,107	320,220,466	72,191,759	605,954	1,073,697	1,778,609	1,881,661	1,100,911	1,515,989		
Under \$600.....	4,080,211	4,969,182	188,520	238,093	13,956	14,155	187,834	385,809	187,834	385,809	166,677	353,074	3,990	4,693	13,282	14,582	10,865	13,460		
\$600 under \$1,000.....	3,319,019	4,461,014	238,876	293,420	13,956	14,155	261,235	508,700	261,235	508,700	225,617	457,472	4,454	4,853	14,681	16,402	20,958	29,973		
\$1,000 under \$2,000.....	7,561,689	12,744,394	1,286,418	1,561,730	13,303	13,503	1,153,444	2,112,969	1,153,444	2,112,969	986,730	1,856,950	31,987	53,071	74,956	79,136	88,758	123,812		
\$2,000 under \$3,000.....	5,905,285	12,342,313	1,094,561	1,419,834	11,325	12,917	1,514,012	3,095,791	1,514,012	3,095,791	1,323,659	2,788,394	24,986	33,551	96,501	101,679	124,605	173,168		
\$3,000 under \$4,000.....	5,697,243	13,240,765	757,282	1,008,676	11,325	12,917	1,938,937	4,236,509	1,938,937	4,236,509	1,737,494	3,877,027	39,431	74,458	123,914	126,102	113,505	158,921		
\$4,000 under \$5,000.....	5,451,222	14,316,603	581,102	766,091	9,752	9,752	2,292,237	5,379,339	2,292,237	5,379,339	2,086,082	4,985,843	45,410	81,516	146,760	158,294	109,994	153,685		
\$5,000 under \$6,000.....	5,186,943	14,757,973	440,608	562,548	12,313	14,297	2,518,902	5,956,105	2,518,902	5,956,105	2,299,696	5,534,545	49,702	98,036	160,273	169,405	106,411	134,379		
\$6,000 under \$7,000.....	5,219,185	16,188,159	334,157	433,081	10,329	10,329	2,965,118	6,971,253	2,965,118	6,971,253	2,768,395	6,600,959	40,465	77,345	150,962	158,770	100,737	134,179		
\$7,000 under \$8,000.....	5,111,630	17,394,350	278,762	352,249	12,906	12,906	3,183,034	7,915,681	3,183,034	7,915,681	3,001,670	7,540,960	67,722	115,397	137,220	143,377	85,375	115,746		
\$8,000 under \$9,000.....	4,477,651	15,685,234	227,521	276,169	12,906	12,906	2,949,905	7,210,527	2,949,905	7,210,527	2,805,919	6,897,351	54,821	95,515	119,401	128,633	70,131	89,028		
\$9,000 under \$10,000.....	3,839,287	13,893,404	165,764	215,089	12,906	12,906	2,639,431	6,484,203	2,639,431	6,484,203	2,527,156	6,212,599	40,714	80,204	115,051	118,926	51,428	72,475		
\$10,000 under \$15,000.....	10,385,432	38,123,620	543,211	709,434	9,094	9,094	9,094	17,582,780	9,094	17,582,780	6,956,047	16,825,978	112,300	206,790	347,212	366,003	135,191	184,041		
\$15,000 under \$20,000.....	2,765,962	10,150,875	171,648	231,427	3,441	3,441	3,441	8,789,989	3,441	8,789,989	4,567,419	11,795,384	42,482	70,133	132,407	140,325	34,641	45,841		
\$20,000 under \$30,000.....	1,958,137	7,440,232	224,507	311,364	3,677	3,677	3,677	3,364,122	3,677	3,364,122	1,253,068	3,125,853	38,843	64,129	116,457	126,029	34,516	48,111		
\$30,000 under \$40,000.....	260,607	1,029,208	49,168	63,070	552	552	552	462,418	552	462,418	160,229	420,588	4,869	8,186	19,757	22,267	7,623	11,376		
\$40,000 under \$50,000.....	51,352	192,536	96,884	124,446	145	145	145	76,060	145	76,060	26,687	67,191	1,005	1,601	3,839	4,335	1,900	2,933		
\$50,000 under \$60,000.....	12,738	45,781	4,118	5,824	49	49	49	16,264	49	16,264	5,927	14,011	271	447	861	989	534	817		
\$60,000 under \$70,000.....	2,096	7,570	689	959	6	6	6	2,710	6	2,710	930	2,303	46	84	148	169	92	144		
\$70,000 or more.....	835	2,924	291	395	2	2	411	1,009	411	1,009	349	865	26	36	59	64	33	44		
Returns under \$5,000.....	32,384,054	63,124,111	4,233,610	5,401,490	50,584	51,975	7,487,374	16,052,557	7,487,374	16,052,557	6,659,209	14,638,236	152,688	255,794	474,922	501,370	472,479	656,957		
Returns \$5,000 under \$10,000.....	23,834,696	77,919,121	1,446,681	1,839,136	35,343	37,532	14,256,391	34,256,391	14,256,391	34,256,391	13,402,836	32,786,214	253,424	466,497	682,906	719,310	414,082	565,747		
Returns \$10,000 under \$15,000.....	10,385,432	38,123,620	543,211	709,434	9,094	9,094	7,200,463	17,582,780	7,200,463	17,582,780	6,956,047	16,825,978	112,300	206,790	347,212	366,003	135,191	184,041		
Returns \$15,000 or more.....	5,047,727	18,869,105	462,418	637,485	7,871	7,907	7,907	8,490,002	7,907	8,490,002	3,232,373	7,941,331	87,542	144,616	273,568	294,779	79,139	107,271		

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

CONTENTS

Introduction, 67
 Income subject to tax, 67
 Method of tax computation, 67
 Income averaging, 68
 Tax rate schedules, 69
 Tax credits, 72
 Method of taxpayment, 72
 Overpayment of tax, 73
 Tax due at time of filing, 73

Text tables

- 3.1 Type of tax computation: Number of returns, adjusted gross income, income subject to tax, and income tax before credits, 67
 3.2 Returns with income averaging: Number of returns, income, tax, and tax savings, by adjusted gross income classes, 68
 3.3 Returns with investment credit: Sources of income and loss, exemptions, taxable income, and tax items, by adjusted gross income classes, 71
 3.4 Returns with tax overpayment, tax due, or neither overpayment nor tax due, by adjusted gross income classes, 72
 3.5 Returns with tax overpayment by size of tax overpayment, 72
 3.6 Returns with tax due by size of tax due, 73

Charts

- 3A Income subject to tax and tax, by method of tax computation, 1967, 68
 3B Tax savings due to income averaging proportionately higher at lower income levels, 69

Basic tables

- 25 Returns with normal tax and surtax only: Adjusted gross income, deductions, exemptions, taxable income, and tax items by adjusted gross income classes, 74

Tax Computation and Tax Rates

- 26 Returns with alternative tax computation: Adjusted gross income, deductions, exemptions, taxable income, and tax items by adjusted gross income classes, 75
 27 All returns with taxable income: Number of returns and amount of taxable income by adjusted gross income classes and by tax rate classes, 76
 28 Joint returns and returns of surviving spouse with taxable income: Number of returns and amount of taxable income, by adjusted gross income classes and by tax rate classes, 79
 29 Separate returns of husbands and wives and of single persons not head of household or surviving spouse with taxable income: Number of returns and amount of taxable income by adjusted gross income classes and by tax rate classes, 81
 30 Returns of heads of household with taxable income: Number of returns and amount of taxable income, by adjusted gross income classes and by tax rate classes, 83
 31 Income tax generated at each tax rate for all returns and returns under each of the three tax rate schedules, 85
 32 Returns with tax overpayment: Type of taxpayment by adjusted gross income classes, 89
 33 Returns with tax due, or neither tax due nor overpayment: Type of taxpayment by adjusted gross income classes, 91

INTRODUCTION

The taxpayer, in determining his tax liability, took account of several factors. Among these were:

- (1) his income subject to tax. This was generally the taxpayer's adjusted gross income minus the personal deductions and exemptions to which he was entitled,
- (2) the type of tax computation used,
- (3) marital status of the taxpayer, which determined the tax rate schedule applicable,
- (4) allowable tax credits that reduce income tax, and
- (5) any additional tax. The self-employment tax or the tax from recomputing prior year investment credit increased the total tax liability.

INCOME SUBJECT TO TAX

For 1967 individuals reported income subject to tax of \$315.1 billion. This compares with \$286.3 billion for 1966, and \$255.1 billion in 1965. In earlier years income subject to tax was described as "tax base."

Income subject to tax for most taxpayers consisted of adjusted gross income less personal deductions and exemptions. The taxpayer generally applied a graduated scale of rates to this amount. However, a small number of taxpayers found it advantageous to use an alternative method of computation when they had long-term capital gains in excess of short-term capital losses. Also, in certain instances, taxpayers averaged the taxable income of several years to arrive at income subject to tax.

METHOD OF TAX COMPUTATION

The "regular" method of applying the graduated combination of normal tax and surtax rates to brackets of "taxable income" was, as is shown in table 31, used on 58.9 million returns. These returns accounted for 96 percent of the income subject to tax and 94 percent of the total income tax before credits in 1967.

The alternative method of computation was used by individuals reporting capital gains on 115,000 returns, less than 0.2 percent of all returns filed. The advantage of using the alternative method resides in the fact that

Table 3.1—TYPE OF TAX COMPUTATION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME SUBJECT TO TAX, AND INCOME TAX BEFORE CREDITS
 [Taxable and nontaxable returns]

Type of computation	Number of returns	Adjusted gross income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax before credits (Thousand dollars)
	(1)	(2)	(3)	(4)
Total ¹	59,360,190	490,223,342	315,121,482	63,655,614
Returns with normal tax and surtax only ²	58,814,435	461,856,033	291,645,830	54,885,288
Returns with alternative tax, total ²	104,010	13,302,247	11,118,732	5,134,088
With capital gains tax only.....	917	514,354	450,628	228,042
With capital gains tax and normal tax and surtax.....	103,093	12,787,893	10,668,104	4,906,046
Returns with income averaging, total	441,746	15,065,062	12,356,918	3,636,238
With normal tax and surtax only...	431,152	13,624,851	11,090,110	3,041,905
With alternative tax.....	10,594	1,440,211	1,266,809	594,333

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

¹Prior year delinquent returns are included in the type of computation applicable to them.

²Does not include returns with income averaging.

NOTE: Detail may not add to total because of rounding.

one-half of the net long-term capital gain (in excess of net short-term capital loss) that was taxable was taxed at a 50 percent rate. The effect of this was that the maximum rate amounted to 25 percent on the total net long-term capital gain. Any taxable income in excess of capital gain was subject to normal tax and surtax rates. For some individuals using the alternative method, capital gain income exceeded taxable income. Because it resulted in less tax, the capital gain and not "taxable income" became the "income subject to tax" which was used for the statistics.

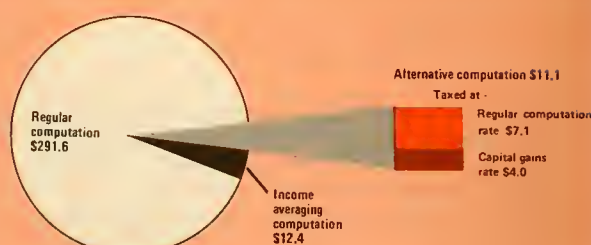
Where taxpayers with capital gains found that the highest marginal tax rate applicable to them was less than 50 percent, the normal tax and surtax rates were used for the whole of their taxable income. Therefore, in order to use the alternative method advantageously a taxpayer must have had taxable income exceeding \$26,000 on a separate return, \$52,000 on a joint return, and \$38,000 on a head of household return. As a result, the 115,000 returns showing use of the alternative method represented only 2 percent of the 5.8 million returns showing a net long-term capital gain in excess of any net short-term capital loss.

Income subject to tax on returns of taxpayers using the alternative computation amounted to \$11.1 billion, as is shown in chart 3A. Of this amount \$4.0 billion was taxed at the capital gains rate and \$7.1 billion at the normal tax and surtax rates (regular computation). This resulted in income tax before credits of \$2.0 billion at the capital gains rate and \$3.1 billion at the normal tax and surtax rates.

Chart 3A

Income subject to tax and tax, by method of tax computation, 1967

Total income subject to tax = \$315.1 billion



Total tax before credits = \$63.6 billion

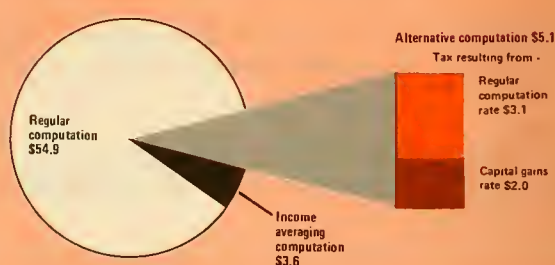


Table 3.2—RETURNS WITH INCOME AVERAGING: NUMBER OF RETURNS, INCOME, TAX, AND TAX SAVINGS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax		Tax savings due to income averaging (Thousand dollars)	Average tax savings (Thousand dollars)
				Before income averaging (Thousand dollars)	After income averaging (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Grand total.....	441,746	15,065,062	12,356,920	3,888,945	3,636,238	252,727	572
Taxable returns, total.....	439,228	15,018,105	12,321,843	3,880,951	3,629,743	251,229	572
Under \$5,000.....	(*)	(*)	2,317	348	330	19	16
\$5,000 under \$10,000.....	15,439	133,438	93,624	16,885	15,320	1,565	101
\$10,000 under \$15,000.....	57,465	729,201	526,870	99,822	91,644	8,176	142
\$15,000 under \$20,000.....	69,582	1,215,548	908,070	182,018	170,201	11,815	170
\$20,000 under \$50,000.....	223,674	7,004,367	5,690,475	1,473,027	1,364,431	108,620	486
\$50,000 under \$100,000.....	59,226	3,901,407	3,335,637	1,230,553	1,147,136	83,419	1,408
\$100,000 under \$200,000.....	10,674	1,390,177	1,209,563	572,503	546,194	26,309	2,465
\$200,000 under \$500,000.....	1,828	495,547	426,123	234,765	226,056	8,707	4,763
\$500,000 under \$1,000,000.....	118	78,467	69,459	38,767	37,227	1,540	13,054
\$1,000,000 or more.....	31	65,141	59,705	32,263	31,204	1,059	34,161
Nontaxable returns.....	2,518	46,957	35,077	7,994	6,495	1,497	595

NOTE: Detail may not add to total because of rounding

Another form of computation the taxpayer could use was the income averaging method which is discussed below.

INCOME AVERAGING

Use of income averaging was indicated on nearly 442,000 returns for 1967. The total tax savings for taxpayers using this method of computation totalled over \$252.7 million. As table 3.2 shows tax both before and after averaging, the average tax savings was \$572. Only returns showing adjusted gross income of \$50,000 or more reflected a higher average savings.

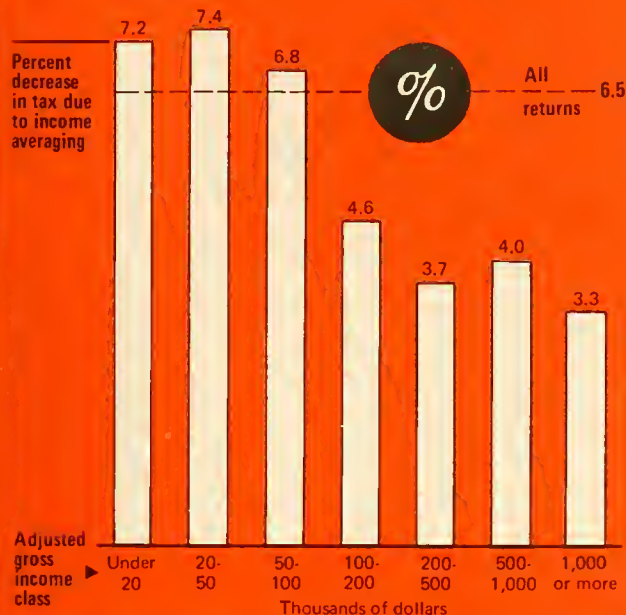
If a taxpayer had an unusually large amount of taxable income in any one year, it might have been advantageous for him to use the income averaging method of tax computation. Using this method would result in taxing a part of the unusual income in the peak year at the same lower effective rate which applied to the first one-fifth of such income.

The range of savings derived from the use of this computation for 1967 was very wide extending from \$16 in the under \$5,000 adjusted gross income class to over \$34,000 in the \$1,000,000 or more class. However, as chart 3B indicates, tax savings as a percent of income tax before income averaging was proportionately higher at the lower income levels. The percentages differ due

Chart 3B

Tax savings due to income averaging proportionately higher at lower income levels

Taxable returns with income averaging



principally to the effects of the graduated tax rates and to the tendency for higher income returns to reflect capital gains as a major source of income.

All types of income could be averaged except income from gifts, inherited property, wagering, and net long-term capital gains.

TAX RATE SCHEDULES

Tax rates were used to classify data for five tables included in this report. Four of the tables (27-30) show the amount of income subject to tax affected by each of the tax rates. In other words, taxable income on each return is subdivided into the amount taxed at each tax rate. In table 31 a greater amount of information from each return is classified by the highest (that is, marginal) tax rate.

The following explanations and illustrations show how the tax return data presented in tables 27 through 30 are derived from information available on the tax return:

Income subject to tax for income averaging returns and returns with normal tax and surtax only was "taxable income." For returns with the alternative tax computation, income subject to tax was either (1) "taxable income," where that amount was greater than one-half the excess of net long-term capital gain over net short-term capital loss, or (2) one-half the excess of net long-term capital gain, where that amount was equal to or greater than "taxable income."

Tax rate was the rate at which all or a portion of an individual's income was subject to tax. Some of the tax rates are described below:

a. Returns with special tax computation--These were either returns filed by taxpayers using the income averaging computation or prior year delinquent returns for which the current tax rates were inapplicable.

b. 0 percent (returns with no income subject to tax)--This term was used to describe returns that showed deductions plus exemptions equal to or exceeding adjusted gross income, and returns with no adjusted gross income at all.

c. 50 percent (alternative tax computation returns with capital gains tax only)--This was the rate applicable to returns which showed one-half the excess of net long-term capital gain over net short-term capital loss, equal to or greater than taxable income. The one-half excess gain, therefore, was the income subject to tax rather than taxable income.

d. 50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)--This was the rate applicable to returns where a portion of the income was subject to the capital gains rate, and a portion to the normal tax and surtax rates.

Marginal rate was the maximum rate that applied to any part of the income subject to tax. Example 1 in the "Illustrations of the presentation of tax return data classified by rate" shows that a joint return with \$11,000 of income subject to tax at the combined normal tax and surtax rates had a marginal tax rate of 22.0 percent. Returns with income subject to tax to which both the capital gains rate and the normal tax and surtax rates applied were classified in their normal tax and surtax marginal tax rate classes.

Total income subject to tax (column 3, table 31) was the entire tax base reported on a return, rather than the part taxed at a specified marginal rate. (The difference between income subject to tax and taxable income is explained above.)

Total income tax before credits (column 4, table 31) was the reported tax before credits of each return classified by the marginal tax rate of the return.

Income taxed at marginal rate (column 5, table 31), was that portion of the income subject to tax that was subject to a specified marginal tax rate. For example, a joint return with \$11,000 of income subject to tax (for normal tax and surtax rates) would have the top \$3,000 taxed at the marginal rate of 22.0 percent. The remaining income subject to tax was subject to the lower rates.

Tax generated at marginal rate (column 6, table 31) was that portion of the tax liability on a return that was computed at the highest rate applicable to the return. It was obtained by applying the tax rate in the stub to the amount in column 5.

Income taxed at tax rate (column 11, table 31) was the income spread according to the applicable tax rate classes to which it was subject. For example, a joint return with an \$11,000 income subject to tax (at the combined normal tax and surtax rates) would have \$1,000 taxed at 14 percent, \$1,000 taxed at 15 percent, \$1,000 taxed at 16 percent, \$1,000 taxed at 17 percent, \$4,000 taxed at 19 percent, and \$3,000 taxed at 22 percent.

Tax generated at tax rate (column 12, table 31) was the total of the tax generated at each tax rate and was

ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 31.

EXAMPLE 1

Derivation of Income Subject to Tax:
 \$16,000 - Adjusted gross income
 -3,800 - Itemized deductions
 \$12,200 - Balance
 -1,200 - Exemptions
\$11,000 - Income subject to tax

Derivation of Tax on Income Subject to Tax:
 1st \$1,000 taxed at 14.0% \$140
 2nd \$1,000 taxed at 15.0% \$150
 3rd \$1,000 taxed at 16.0% \$160
 4th \$1,000 taxed at 17.0% \$170
 Next \$4,000 taxed at 19.0% \$760
 Bal. \$3,000 taxed at 22.0% \$660
\$11,000 Total tax \$2,040

EXAMPLE 2

Derivation of Income Subject to Tax:
 \$70,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$5,000)
 -3,800 - Itemized deductions
 \$66,200 - Balance
 -1,200 - Exemptions
\$65,000
 \$65,000 - Tentative income subject to tax
 Income subject to tax—
 \$5,000 - For capital gains tax
\$60,000 - For normal tax and surtax
\$65,000 - Total income subject to tax

Derivation of Tax on Income Subject to Tax:
 1st \$1,000 taxed at 14.0% \$140
 2nd \$1,000 taxed at 15.0% \$150
 3rd \$1,000 taxed at 16.0% \$160
 4th \$1,000 taxed at 17.0% \$170
 Next \$4,000 taxed at 19.0% \$760
 Next \$4,000 taxed at 22.0% \$880
 Next \$4,000 taxed at 25.0% \$1,000
 Next \$4,000 taxed at 28.0% \$1,120
 Next \$4,000 taxed at 32.0% \$1,280
 Next \$4,000 taxed at 36.0% \$1,440
 Next \$4,000 taxed at 39.0% \$1,560
 Next \$4,000 taxed at 42.0% \$1,680
 Next \$4,000 taxed at 45.0% \$1,800
 Next \$4,000 taxed at 48.0% \$1,920
 Next \$8,000 taxed at 50.0% \$4,000
 Bal. \$8,000 taxed at 53.0% \$4,240
\$60,000 Normal tax and surtax \$22,300

Derivation of Capital Gains Tax:

\$5,000 of income subject to tax taxed at 50.0% .. \$2,500
\$65,000 Total tax \$24,800

EXAMPLE 3

Derivation of Income Subject to Tax:
 \$250,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$245,000)
 -13,800 - Itemized deductions
 \$236,200 - Balance
 -1,200 - Exemptions
\$235,000 - Tentative income subject to tax
 Income subject to tax—
 \$245,000 - For capital gains tax
 --- - For normal tax and surtax
\$245,000 - Total income subject to tax

Derivation of Tax on Income Subject to Tax:
 \$235,000 - Tentatively taxed at normal tax and surtax rates from tax rate schedule II. \$135,480
 (above tax greater than capital gains tax—taxpayer uses derivation below)

Derivation of Capital Gains Tax:
 \$245,000 of income subject to tax taxed at 50.0% .. \$122,500
\$245,000 Total tax .. \$122,500

Tax rate	Returns with tax rate as marginal rate						Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income	Income subject to tax	Total income tax before credits	Income taxed at marginal rate	Tax generated at marginal rate	Number of returns	Income taxed at marginal rate	Tax generated at tax rate
	(1)	(2) (Dollars)	(3) (Dollars)	(4) (Dollars)	(5) (Dollars)	(6) (Dollars)	(10)	(11) (Dollars)	(12) (Dollars)

Example 1.—Data Reported on Joint Return With Normal Tax and Surtax Only

14.0 percent.....							1	1,000	140
15.0 percent.....							1	1,000	150
16.0 percent.....							1	1,000	160
17.0 percent.....							1	1,000	170
19.0 percent.....							1	4,000	760
22.0 percent.....	1	16,000	11,000	2,040	3,000	660	1	3,000	660

Example 2.—Data Reported on Joint Return With Capital Gains Tax and Normal Tax and Surtax

14.0 percent.....							1	1,000	140
15.0 percent.....							1	1,000	150
16.0 percent.....							1	1,000	160
17.0 percent.....							1	1,000	170
19.0 percent.....							1	4,000	760
22.0 percent.....							1	4,000	880
25.0 percent.....							1	4,000	1,000
28.0 percent.....							1	4,000	1,120
32.0 percent.....							1	4,000	1,280
36.0 percent.....							1	4,000	1,440
39.0 percent.....							1	4,000	1,560
42.0 percent.....							1	4,000	1,680
45.0 percent.....							1	4,000	1,800
48.0 percent.....							1	4,000	1,920
50.0 percent.....							1	8,000	4,000
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	¹ 1	² 70,000	² 65,000	24,800	5,000	2,500	1	5,000	2,500
53.0 percent.....	1	70,000	65,000	24,800	8,000	4,240	1	8,000	4,240

Example 3.—Data Reported on Joint Return With Capital Gains Tax Only

50.0 percent (alternative tax computation returns with capital gains tax only).....	1	250,000	245,000	122,500	245,000	122,500	1	245,000	122,500
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Summary of Data Reported on the Above Three Joint Returns

Total.....	3	336,000	321,000	149,340	261,000	129,900	3	321,000	149,340
14.0 percent.....							2	2,000	280
15.0 percent.....							2	2,000	300
16.0 percent.....							2	2,000	320
17.0 percent.....							2	2,000	340
19.0 percent.....							2	8,000	1,520
22.0 percent.....	1	16,000	11,000	2,040	3,000	660	2	7,000	1,540
25.0 percent.....							1	4,000	1,000
28.0 percent.....							1	4,000	1,120
32.0 percent.....							1	4,000	1,280
36.0 percent.....							1	4,000	1,440
39.0 percent.....							1	4,000	1,560
42.0 percent.....							1	4,000	1,680
45.0 percent.....							1	4,000	1,800
48.0 percent.....							1	4,000	1,920
50.0 percent.....							1	8,000	4,000
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	¹ 1	² 70,000	² 65,000	² 24,800	5,000	2,500	1	5,000	2,500
50.0 percent (alternative tax computation returns with capital gains tax only).....	1	250,000	245,000	122,500	245,000	122,500	1	245,000	122,500
53.0 percent.....	1	70,000	65,000	24,800	8,000	4,240	1	8,000	4,240

¹This return is not included in the total because it already appears in the class which is its marginal normal tax and surtax rates.

²This amount is not included in the total for the reason stated in footnote 1.

³This total is not the sum of the following tax rate classes because many returns have a tax base taxed at more than one rate.

NOTE: Columns 7, 8, and 9 of table 31 are not shown because they have no application to the above example.

Table 3.3—RETURNS WITH INVESTMENT CREDIT: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	2,072,466	7,555,287	35,915,286	1,143,908	9,154,343	750,645	9,600,596	96,440	368,600	599,262	3,353,973	200,782	618,793
Taxable returns, total.....	1,817,399	6,550,689	34,509,017	1,032,063	8,772,047	686,532	9,310,506	84,165	316,704	467,046	2,827,512	172,429	509,988
Under \$5,000.....	227,766	524,513	836,282	104,648	269,637	62,338	182,317	9,769	14,026	96,354	242,650	25,932	39,851
\$5,000 under \$10,000.....	593,288	2,112,674	4,465,035	359,275	1,802,778	193,333	954,719	29,989	38,749	215,446	977,755	77,664	123,831
\$10,000 under \$15,000.....	359,572	1,371,695	4,368,295	216,148	1,616,343	145,184	1,189,162	17,497	28,998	93,107	707,198	29,955	60,989
\$15,000 under \$20,000.....	181,520	696,906	3,133,826	102,831	886,598	84,383	1,049,261	6,361	13,003	28,492	316,806	10,579	37,571
\$20,000 under \$50,000.....	342,520	1,377,063	10,469,230	182,024	2,236,322	160,635	3,773,640	12,675	62,532	29,262	480,050	18,899	103,220
\$50,000 under \$100,000.....	87,074	367,598	5,797,020	49,781	1,148,100	34,275	1,645,447	4,856	51,911	3,584	81,072	6,453	63,221
\$100,000 under \$200,000.....	19,310	76,464	2,556,445	12,708	505,831	5,288	399,506	1,888	43,516	642	18,420	1,932	38,467
\$200,000 under \$500,000.....	5,031	18,936	1,456,846	3,646	214,930	914	90,291	814	32,354	132	2,693	738	24,871
\$500,000 under \$1,000,000.....	926	3,425	626,530	693	58,599	133	15,976	204	13,063	20	801	184	10,306
\$1,000,000 or more.....	393	1,415	799,508	309	32,909	49	10,187	112	18,552	7	67	93	7,661
Nontaxable returns.....	255,065	1,004,598	1,406,269	111,845	382,296	64,113	290,090	12,275	51,896	132,216	526,461	28,353	108,805

Adjusted gross income classes	Partnership				Sales of capital assets				Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss		Net gain		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Grand total.....	467,982	7,057,830	87,507	413,656	869,747	3,109,627	148,890	94,177	15,503	17,912	60,534	52,479
Taxable returns, total.....	432,297	6,907,783	81,321	372,635	758,272	2,959,943	136,703	87,419	11,837	15,796	49,594	46,278
Under \$5,000.....	32,482	78,836	5,010	3,688	77,962	43,613	13,648	7,444	(*)	(*)	4,389	730
\$5,000 under \$10,000.....	95,180	444,508	13,565	18,097	219,385	168,322	25,158	12,972	3,391	2,430	15,361	5,366
\$10,000 under \$15,000.....	76,773	583,376	12,890	26,645	134,257	151,089	23,452	15,082	2,297	2,232	11,163	4,418
\$15,000 under \$20,000.....	51,248	548,298	7,602	18,872	76,340	123,047	16,243	10,220	1,450	910	5,048	7,140
\$20,000 under \$50,000.....	123,250	2,473,159	26,243	93,052	174,625	495,754	41,057	28,187	2,013	5,116	8,944	14,786
\$50,000 under \$100,000.....	40,955	1,662,662	10,635	77,038	55,852	456,594	13,695	10,582	592	1,678	3,141	7,687
\$100,000 under \$200,000.....	9,570	673,125	3,532	54,202	14,383	392,815	2,840	2,392	183	1,372	996	3,273
\$200,000 under \$500,000.....	2,312	304,542	1,360	43,620	4,258	422,160	524	461	78	1,543	413	2,012
\$500,000 under \$1,000,000.....	372	91,670	315	15,791	844	265,187	61	58	29	122	88	489
\$1,000,000 or more.....	115	47,607	169	21,630	366	441,362	25	21	9	273	51	377
Nontaxable returns.....	35,725	150,047	6,186	41,021	111,475	149,684	12,187	6,758	3,666	2,116	10,940	6,201

Adjusted gross income classes	Rents				Royalties			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total.....	326,914	603,756	171,250	237,437	80,799	235,705	7,320	28,253
Taxable returns, total.....	299,724	566,077	162,447	230,003	73,160	226,607	7,310	22,167
Under \$5,000.....	26,918	25,669	13,421	9,674	5,420	5,595	(*)	(*)
\$5,000 under \$10,000.....	83,328	93,122	39,569	25,218	18,509	15,296		
\$10,000 under \$15,000.....	58,476	71,124	32,542	33,944	14,125		1,992	812
\$15,000 under \$20,000.....	33,201	57,004	19,269	17,564	7,197	16,063		
\$20,000 under \$50,000.....	71,565	182,052	40,734	69,710	18,349	55,345	2,449	4,070
\$50,000 under \$100,000.....	20,133	86,478	12,737	40,281	6,950	42,232	1,083	5,016
\$100,000 under \$200,000.....	4,622	33,226	3,014	16,917	2,691	32,368	520	6,069
\$200,000 under \$500,000.....	1,147	11,207	885	10,762	933	24,574	199	3,205
\$500,000 under \$1,000,000.....	219	4,575	179	4,238	207	10,105	54	1,823
\$1,000,000 or more.....	115	1,620	97	1,695	118	10,904	21	870
Nontaxable returns.....	27,190	37,679	8,803	7,434	7,639	9,098	(*)	(*)

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources
	Net income		Net loss		Net profit		Net loss		
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Grand total.....	52,926	197,664	4,052	8,316	113,670	1,285,594	32,810	166,800	115,501
Taxable returns, total.....	51,016	192,892	4,024	7,861	109,779	1,275,078	30,031	155,279	114,788
Under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,732
\$5,000 under \$10,000.....	12,401	22,413			10,926	35,950	2,987	8,020	8,588
\$10,000 under \$15,000.....	5,184	5,855	1,107	444	14,664	42,427	6,829	21,429	24,690
\$15,000 under \$20,000.....	4,930	11,225			15,639	73,575	4,585	11,259	13,332
\$20,000 under \$50,000.....	14,366	47,546	1,450	2,391	45,321	437,804	9,255	56,313	37,514
\$50,000 under \$100,000.....	6,490	36,480	678	1,840	14,577	337,866	3,206	24,100	20,491
\$100,000 under \$200,000.....	2,521	26,991	251	707	3,657	192,385	1,009	12,641	8,146
\$200,000 under \$500,000.....	1,051	19,415	99	2,095	684	87,308	399	10,961	2,206
\$500,000 under \$1,000,000.....	210	7,454	27	223	101	25,258	105	4,088	-887
\$1,000,000 or more.....	90	9,779	13	148	43	33,782	66	5,716	2,440
Nontaxable returns.....	1,910	4,772	(*)	(*)	(*)	(*)	2,779	11,521	713

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative "Other sources."

NOTE: Detail may not add to total because of rounding.

obtained by applying the tax rate in the stub to the income subject to tax in column 11.

TAX CREDITS

After computing his tax liability, a taxpayer was allowed certain credits up to the amount of his tax. In 1967 the amount of these credits totalled \$736 million. The major credits used were for foreign taxes (\$92 million), for retirement income (\$193 million), and for investment in qualifying machinery and equipment (\$444 million). Table 3.3 presents a summary of returns with investment credit.

The investment credit was temporarily suspended by Congress as of October 10, 1966. In general, during the suspension period, the credit was allowed on only the first \$20,000 of investment. The suspension was ended on March 9, 1967.

Briefly, the investment credit was 7 percent of a taxpayer's qualified investment in certain depreciable assets with a useful life of 4 years or more.

Qualified investment was computed as one-third of the cost of property with a life of 4 to 6 years, two-thirds of the cost of property with a life of 6 to 8 years, and the full amount of the cost of property with a life of 8 years

or more. If the property qualifying for the credit was disposed of by the taxpayer before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally allowed and the credit that would have been allowed if the computation had been based on a shorter useful life. For 1967, additional tax from recomputing prior year investment credit totalled \$29 million. This compares with \$41 million for 1966.

METHOD OF TAXPAYMENT

Individuals met their tax liability usually through tax withholding on wages, payments of estimated tax, and payment with the tax return when filed.

If the provisional payments were in excess of the tax liability for the year, the excess amount could be refunded, applied to the purchase of U. S. Savings Bonds, or applied as a credit against the following year's tax.

In general, taxpayers found that their prepayments of tax seldom were exactly equal to their total tax bill. Therefore, \$8.4 billion of the total tax liability of taxpayers with tax due was payable at the time the returns were filed.

Table 3.4—RETURNS WITH TAX OVERPAYMENT, TAX DUE, OR NEITHER OVERPAYMENT NOR TAX DUE, BY ADJUSTED GROSS INCOME CLASSES
(Taxable and nontaxable returns)

Adjusted gross income classes	Returns with tax overpayment				Returns with tax due at time of filing				Returns with neither overpayment nor tax due		
	Number of returns	Total tax liability ¹ (Thousand dollars)	Tax-payments ² (Thousand dollars)	Over-payment (Thousand dollars)	Number of returns	Total tax liability ¹ (Thousand dollars)	Tax-payments ² (Thousand dollars)	Tax due (Thousand dollars)	Number of returns	Tax liability ¹ (Thousand dollars)	Tax-payments ² (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total.....	51,167,803	34,386,738	44,552,406	10,165,890	17,503,592	29,989,204	21,549,485	8,439,966	2,980,515	149,192	149,192
Under \$5,000.....	23,768,641	3,346,750	5,819,016	2,472,363	5,794,011	1,426,322	810,288	616,107	2,821,402	39,185	39,185
\$5,000 under \$10,000.....	17,780,732	12,141,039	16,022,593	3,881,574	5,924,019	4,958,482	3,722,174	1,236,348	129,945	60,307	60,307
\$10,000 under \$15,000.....	7,210,567	9,701,356	11,831,427	2,130,076	3,154,063	5,192,732	4,182,570	1,010,163	20,803	25,846	25,846
\$15,000 or more.....	2,407,863	9,197,592	10,879,370	1,681,877	2,631,499	18,411,667	12,834,453	5,577,348	8,365	23,854	23,854

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

¹Includes income tax after credits plus self-employment tax and tax from recomputing prior year investment credit.

²Taxpayments include tax withheld, payments on 1967 declarations of estimated tax, excess social security tax withheld, credit for nonhighway Federal gasoline tax, tax withheld by regulated investment companies, and nonspecified refundable taxes withheld.

NOTE: Detail may not add to total because of rounding.

Table 3.5—RETURNS WITH TAX OVERPAYMENT BY SIZE OF TAX OVERPAYMENT
(Taxable and nontaxable returns)

Size of tax overpayment	Number of returns	Total tax liability ¹ (Thousand dollars)	Refund		Credit on 1968 tax		Tax withheld		Payments on 1967 declarations		Other tax-payments ² (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total.....	51,167,803	34,386,738	49,546,414	9,104,059	1,923,049	1,061,836	49,772,469	39,340,354	2,405,857	4,922,841	289,263
Under \$25.....	6,377,560	2,463,605	6,229,703	71,311	148,290	1,797	6,205,983	2,399,753	191,901	127,935	8,989
\$25 under \$50.....	5,142,746	2,110,765	5,008,390	184,098	137,910	5,004	4,993,547	2,167,657	179,128	121,825	10,337
\$50 under \$75.....	4,916,404	2,071,536	4,797,047	297,232	125,107	7,512	4,800,579	2,251,275	164,819	115,870	9,129
\$75 under \$100.....	4,818,009	2,200,474	4,712,290	410,945	111,429	9,534	4,723,201	2,498,833	142,504	112,422	9,672
\$100 under \$125.....	5,289,566	2,517,446	5,190,606	581,147	109,593	11,750	5,201,072	2,994,563	137,982	105,985	9,753
\$125 under \$150.....	4,236,411	2,410,235	4,150,066	564,276	96,998	12,746	4,161,282	2,876,809	118,029	99,046	11,440
\$150 under \$200.....	4,701,095	3,394,617	4,572,172	787,469	142,496	23,674	4,602,089	4,001,819	183,910	185,352	18,590
\$200 under \$300.....	6,266,531	5,095,697	6,080,643	1,476,906	226,082	50,550	6,128,318	6,272,598	284,500	310,297	40,223
\$300 under \$400.....	3,723,576	3,367,841	3,602,836	1,237,866	148,186	46,250	3,635,282	4,358,537	184,673	258,118	35,356
\$400 under \$500.....	2,158,262	2,095,824	2,073,698	915,360	111,975	43,689	2,091,614	2,818,465	141,180	209,242	27,149
\$500 or more.....	3,537,644	6,658,698	3,128,962	2,577,449	564,981	849,329	3,229,502	6,700,045	677,231	3,276,749	108,625

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

¹Includes income tax after credits plus self-employment tax and tax from recomputing prior year investment credit.

²Includes excess social security taxes withheld, nonhighway Federal gasoline tax credit, tax withheld by regulated investment companies and nonspecified refundable taxes withheld.

NOTE: Detail may not add to total because of rounding.

OVERPAYMENT OF TAX

There were 51.2 million returns which showed an overpayment of tax, an increase of 1.8 million over 1966. For returns with overpayment, the tax liability amounted to \$34.4 billion. As table 3.4 shows, tax prepayments totalled \$44.6 billion, so that the overpayment was equal to \$10.2 billion. Average overpayment was \$198 although this varied by income size class, from \$104 for returns with under \$5,000 adjusted gross income to almost \$700 for returns with \$15,000 or more adjusted gross income.

Of the \$44.6 billion, table 3.5 indicates that \$39.3 billion was due to tax withheld, \$4.9 billion was paid on declarations of estimated tax, and a small amount (\$289 million) was from miscellaneous prepayments and credits. The \$39.3 billion withheld included a substantial amount which resulted from voluntary arrangements in which employees asked their employers to withhold more tax than the amounts required by law.

Some 49.5 million returns specified that all or part of the overpayment be refunded. About \$9.1 billion was claimed as a refund. Tax refunds could be requested in cash or United States Savings Bonds, Series E (with any excess over the bond price being refunded in cash). There were also 1.9 million returns on which the overpayments were credited to tax for 1968. The amount involved was \$1.1 billion.

TAX DUE AT TIME OF FILING

Not all taxpayers, however, overpaid their tax. Of the 72 million returns filed for 1967 over 24 percent showed a balance of tax due for the year. There were 17.5 million returns showing an amount of tax due at time of filing. This amount totalled \$8.4 billion, an average of about \$482 per return.

On over one-half the 17.5 million returns with tax due the amount payable was under \$125, although 2.9 million returns showed a balance of payable of over \$500.

Table 3.6 presents a summary of returns with tax due. The total tax liability on these returns, almost \$30 billion, was met by tax withheld of \$13.4 billion, estimated-tax payments of \$8.0 billion, and miscellaneous other tax payments (\$137 million).

Table 3.6—RETURNS WITH TAX DUE BY SIZE OF TAX DUE
[Taxable and nontaxable returns]

Size of tax due	Number of returns	Total tax liability ¹ (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Tax withheld	
				Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)
Total.....	17,503,592	29,989,204	8,439,966	11,956,229	13,366,487
Under \$25.....	3,264,899	2,143,588	35,284	2,838,091	1,954,559
\$25 under \$50.....	2,168,614	1,569,078	78,462	1,604,070	1,350,987
\$50 under \$75.....	1,622,209	1,339,016	99,430	1,178,768	1,108,388
\$75 under \$100.....	1,219,824	1,086,173	106,043	873,584	860,353
\$100 under \$125.....	1,043,288	983,048	116,419	742,310	743,722
\$125 under \$150.....	785,401	813,914	107,309	534,070	586,460
\$150 under \$200.....	1,249,208	1,362,533	216,052	834,029	942,061
\$200 under \$300.....	1,620,072	1,995,733	398,467	1,016,857	1,210,068
\$300 under \$400.....	981,538	1,405,179	340,322	584,258	747,944
\$400 under \$500.....	642,467	1,064,605	287,143	356,155	495,960
\$500 or more.....	2,906,073	16,226,337	6,655,036	1,394,037	3,365,985

Size of tax due	Payments on 1967 declaration		Other tax payments ² (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	
	(6)	(7)	(8)
Total.....	3,245,445	8,046,368	136,737
Under \$25.....	224,889	145,058	8,717
\$25 under \$50.....	186,775	132,056	7,608
\$50 under \$75.....	176,871	124,297	6,949
\$75 under \$100.....	139,013	114,801	5,014
\$100 under \$125.....	133,356	118,081	4,810
\$125 under \$150.....	128,586	115,747	4,388
\$150 under \$200.....	206,801	196,265	8,154
\$200 under \$300.....	335,843	374,021	13,225
\$300 under \$400.....	243,643	307,175	9,709
\$400 under \$500.....	189,142	275,219	6,310
\$500 or more.....	1,280,526	6,143,648	61,853

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

¹Tax after credits plus self-employment tax plus tax from recomputing prior year investment credit.

²Includes excess social security taxes withheld, nonhighway Federal gasoline tax credit, tax withheld by regulated investment companies, and nonspecified refundable taxes withheld.

NOTE: Detail may not add to total because of rounding.

Individual Returns/1967 • Tax Computation and Tax Rates

Table 25.—RETURNS WITH NORMAL TAX AND SURTAX ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS
BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Itemized deductions		Standard deduction		Exemptions		Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of exemptions	Amount (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	59,245,584	475,480,885	28,305,679	54,769,620	30,939,906	17,767,106	167,019,606	100,211,764	302,735,939	57,927,193
Under \$1,000.....	627,352	590,443	6,355	1,371	620,997	177,107	627,352	376,411	35,657	5,046
\$1,000 under \$2,000.....	5,122,144	7,659,700	309,333	160,540	4,812,811	1,459,019	5,652,433	3,391,460	2,648,504	378,126
\$2,000 under \$3,000.....	4,516,391	11,311,275	852,822	591,861	3,663,568	1,235,544	6,674,707	4,004,824	5,478,611	818,471
\$3,000 under \$4,000.....	5,053,966	17,687,926	1,316,120	1,151,484	3,737,846	1,535,523	9,845,300	5,907,180	9,095,564	1,421,165
\$4,000 under \$5,000.....	5,063,689	22,803,507	1,644,698	1,743,070	3,418,991	1,706,313	11,855,901	7,113,541	12,242,747	1,956,924
\$5,000 under \$6,000.....	5,022,630	27,648,187	2,094,475	2,539,768	2,928,155	1,713,730	13,559,866	8,135,920	15,258,742	2,473,582
\$6,000 under \$7,000.....	5,150,040	33,478,810	2,481,342	3,370,793	2,668,698	1,782,976	15,615,645	9,369,387	18,955,660	3,110,174
\$7,000 under \$8,000.....	5,085,959	38,080,744	2,794,093	4,265,264	2,291,866	1,732,205	17,178,414	10,307,048	21,776,223	3,602,888
\$8,000 under \$9,000.....	4,465,920	37,927,486	2,633,552	4,397,936	1,832,369	1,549,702	15,621,584	9,372,950	22,606,924	3,803,486
\$9,000 under \$10,000.....	3,834,466	36,366,053	2,392,938	4,349,438	1,441,528	1,360,479	13,854,944	8,312,967	22,343,167	3,807,606
\$10,000 under \$15,000.....	10,376,166	124,322,887	7,468,615	15,812,829	2,907,551	2,900,139	38,075,269	22,845,161	82,764,518	14,735,156
\$15,000 under \$20,000.....	2,758,776	46,810,115	2,318,570	6,335,750	440,206	439,394	10,139,241	6,083,545	33,951,719	6,620,180
\$20,000 under \$50,000.....	1,944,520	54,556,164	1,775,556	7,393,714	168,637	168,637	7,412,875	4,447,725	42,546,060	10,265,992
\$50,000 under \$100,000.....	201,779	12,749,767	195,799	1,878,091	5,980	5,964	822,589	493,553	10,372,181	3,608,436
\$100,000 under \$200,000.....	18,809	2,407,953	18,449	458,215	360	357	72,865	43,719	1,905,674	873,945
\$200,000 under \$500,000.....	2,638	733,525	2,621	199,375	17	17	9,478	5,687	528,447	298,317
\$500,000 under \$1,000,000.....	261	173,957	261	59,141	-	-	903	542	114,275	72,598
\$1,000,000 or more.....	80	172,393	80	60,982	-	-	240	144	111,266	75,102
Returns under \$5,000.....	20,383,541	60,052,851	4,129,329	3,648,326	16,254,212	6,113,506	34,655,693	20,793,416	29,501,083	4,579,732
Returns \$5,000 under \$10,000.....	23,599,015	173,501,273	12,396,400	18,923,198	11,162,616	8,139,092	75,830,453	45,498,272	100,940,716	16,797,735
Returns \$10,000 under \$15,000.....	10,376,166	124,322,887	7,468,615	15,812,829	2,907,551	2,900,139	38,075,269	22,845,161	82,764,518	14,735,156
Returns \$15,000 or more.....	4,926,862	117,603,874	4,311,335	16,385,267	615,527	614,369	18,458,191	11,074,915	89,529,622	21,814,570

Adjusted gross income classes	Tax credits								Income tax after credits				
	Retirement income		Investment		Foreign tax		Other		Number of returns	Amount (Thousand dollars)	As a percent of—		Average income tax after credits (Dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Taxable income	Adjusted gross income	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total.....	1,743,792	191,197	2,035,024	417,333	136,289	63,536	25,280	3,816	58,558,341	57,251,397	18.91	12.04	978
Under \$1,000.....	(*)	(*)	(*)	(*)	-	-	-	-	622,581	5,014	14.06	0.85	8
\$1,000 under \$2,000.....	105,960	2,982	35,468	1,383	-	-	-	-	5,002,397	373,647	14.11	4.88	75
\$2,000 under \$3,000.....	295,082	20,780	67,196	4,957	5,773	637	6,267	221	4,350,531	792,549	14.47	7.01	182
\$3,000 under \$4,000.....	290,679	26,515	117,825	10,371	-	-	-	-	4,904,314	1,383,731	15.21	7.82	282
\$4,000 under \$5,000.....	246,412	26,866	140,369	15,366	5,090	249	-	-	4,968,808	1,914,323	15.64	8.39	385
\$5,000 under \$6,000.....	171,099	22,705	146,968	20,966	3,383	363	5,369	694	4,969,466	2,429,517	15.92	8.79	489
\$6,000 under \$7,000.....	116,800	18,523	143,162	23,975	3,984	732	-	-	5,117,757	3,066,417	16.18	9.16	599
\$7,000 under \$8,000.....	87,972	12,578	144,866	25,502	5,486	1,849	-	-	5,058,847	3,562,928	16.36	9.36	704
\$8,000 under \$9,000.....	82,573	10,982	139,056	24,596	5,115	1,207	4,805	531	4,452,228	3,766,271	16.66	9.93	846
\$9,000 under \$10,000.....	55,020	8,634	120,692	22,662	3,497	1,459	-	-	3,827,088	3,774,797	16.89	10.38	986
\$10,000 under \$15,000.....	142,454	20,116	371,665	82,602	23,917	4,782	3,004	397	10,363,364	14,627,244	17.67	11.77	1,411
\$15,000 under \$20,000.....	59,574	8,358	184,025	44,569	16,502	5,167	2,299	539	2,755,946	6,561,539	19.33	14.02	2,381
\$20,000 under \$50,000.....	76,700	10,502	343,049	99,810	46,504	17,946	2,753	747	1,941,734	10,137,032	23.83	18.58	5,221
\$50,000 under \$100,000.....	9,692	1,390	68,327	30,111	13,801	9,126	665	178	201,556	3,567,639	34.40	27.98	17,700
\$100,000 under \$200,000.....	1,430	201	7,665	7,573	2,540	3,832	93	155	18,764	862,162	45.24	35.80	45,947
\$200,000 under \$500,000.....	308	45	1,149	2,049	584	2,330	21	95	2,625	293,792	55.60	40.05	111,921
\$500,000 under \$1,000,000.....	39	6	119	272	89	1,192	4	259	70,911	70,911	62.05	40.76	275,918
\$1,000,000 or more.....	13	2	37	551	25	12,665	-	-	27	61,884	55.62	35.90	793,382
Returns under \$5,000.....	940,117	77,156	364,244	32,095	10,862	886	8,056	347	19,848,630	4,469,264	15.15	7.44	225
Returns \$5,000 under \$10,000.....	513,464	73,422	694,743	117,700	21,466	5,610	8,384	1,099	23,425,387	16,599,930	16.45	9.57	709
Returns \$10,000 under \$15,000.....	142,454	20,116	371,665	82,602	23,917	4,782	3,004	397	10,363,364	14,627,244	17.67	11.77	1,411
Returns \$15,000 or more.....	147,757	20,503	604,372	184,936	80,044	52,258	5,836	1,973	4,920,960	21,554,959	24.08	18.33	4,380

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

NOTE: Detail may not add to total because of rounding.

Table 26.--RETURNS WITH ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS
BY ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Itemized deductions		Standard deduction		Exemptions		Taxable income (Thousand dollars)	Income subject to tax				Income tax before credits (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of exemptions	Amount (Thousand dollars)		Total (Thousand dollars)	Normal tax and surtax rates (balance for partial tax) (Thousand dollars)	Capital gains tax (one-half excess long-term gain) (Thousand dollars)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Total.....	114,606	14,742,459	110,998	2,134,129	3,608	3,598	387,504	232,502	12,372,273	12,385,574	8,127,143	4,258,431	5,728,422	
Under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$50,000.....	11,245	435,825	9,864	45,694	1,381	1,381	18,169	10,901	377,849	375,075	323,970	51,105	145,633	
\$50,000 under \$100,000.....	58,454	4,427,310	56,764	520,527	1,690	1,684	205,207	123,124	3,781,984	3,780,206	3,267,463	512,743	1,499,512	
\$100,000 under \$200,000.....	32,357	4,334,720	31,917	639,354	440	437	118,971	71,382	3,623,563	3,623,272	2,641,249	982,023	1,662,579	
\$200,000 under \$500,000.....	10,015	2,891,277	9,930	495,999	85	84	35,988	21,593	2,373,612	2,376,900	1,242,229	1,134,671	1,223,542	
\$500,000 under \$1,000,000.....	1,800	1,212,410	1,792	204,222	8	8	6,541	3,925	1,004,262	1,008,661	346,918	661,743	538,358	
\$1,000,000 or more.....	735	1,440,917	731	228,333	4	4	2,628	1,577	1,211,003	1,221,460	305,314	916,146	658,798	
Adjusted gross income classes	Tax credits								Income tax after credits					
	Retirement income		Investment		Foreign taxes paid		Other credits		Number of returns	Amount (Thousand dollars)	As a percent of--		Average income tax after credits (Dollars)	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Taxable income	Adjusted gross income		
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)		
Total.....	12,387	1,597	37,443	26,626	19,592	28,065	758	3,475	114,597	5,668,561	45.82	38.45	49,465	
Under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$50,000.....	3,006	348	1,790	322	1,785	372	(*)	(*)	11,245	144,567	38.26	33.17	12,856	
\$50,000 under \$100,000.....	5,384	700	18,917	6,853	7,538	4,999	356	76	58,454	1,486,883	39.31	33.58	25,437	
\$100,000 under \$200,000.....	2,802	378	11,678	8,609	6,544	6,504	220	101	32,356	1,646,919	45.45	37.99	50,899	
\$200,000 under \$500,000.....	968	139	3,893	6,348	2,838	5,862	87	112	10,009	1,211,058	51.02	41.89	120,996	
\$500,000 under \$1,000,000.....	160	22	808	2,197	606	2,236	13	165	1,799	533,732	53.15	44.02	296,682	
\$1,000,000 or more.....	67	10	357	2,297	281	8,092	7	2,995	734	645,402	53.29	44.79	879,294	

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Tax rate classes	Number of taxpayers	Number of tax returns	Number of tax returns with errors	Number of tax returns with errors requiring correction
0-10%	1,234	1,234	123	123
11-20%	2,345	2,345	234	234
21-30%	3,456	3,456	345	345
31-40%	4,567	4,567	456	456
41-50%	5,678	5,678	567	567
51-60%	6,789	6,789	678	678
61-70%	7,890	7,890	789	789
71-80%	8,901	8,901	890	890
81-90%	9,012	9,012	901	901
91-100%	10,123	10,123	1,012	1,012
Total	50,000	50,000	5,000	5,000

Adjusted gross income classes	Returns with taxable income										Tax rate classes									
	Regular ²		Income averaging		14 percent		15 percent		16 percent		17 percent		18 percent		19 percent		20 percent			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)		
Total.....	55,918,446	302,751,294	442,746	12,356,918	58,217,428	46,192,775	50,923,433	40,097,882	46,771,343	36,959,257	39,417,884	30,628,312	1,285,250	1,928,336	33,530,753	75,354,367	656,804	871,574		
Under \$1,000.....	627,352	35,657	-	-	627,352	35,657	2,437,233	669,939	3,42,702	17,592	-	-	-	-	-	-	-	-		
\$1,000 under \$2,000.....	5,122,144	2,648,504	-	-	5,122,144	1,960,330	3,480,339	1,983,360	2,949,087	1,142,453	1,462,269	411,981	-	-	236,257	12,151	-	-		
\$2,000 under \$3,000.....	4,316,911	5,478,611	-	-	4,316,911	2,328,178	3,877,764	2,007,920	3,287,347	1,590,871	2,705,043	1,269,780	69,147	20,087	2,363,137	1,142,938	-	-		
\$3,000 under \$4,000.....	5,052,974	9,093,866	-	-	5,052,974	3,603,532	4,252,947	2,613,934	3,591,879	1,946,714	2,478,151	1,167,741	186,035	133,490	2,243,553	2,775,644	-	-		
\$4,000 under \$5,000.....	5,065,490	12,242,108	-	-	5,065,490	3,965,558	4,428,028	3,221,720	4,078,555	2,661,383	2,764,931	1,393,976	259,426	330,817	1,890,810	3,263,896	37,394	7,372		
\$5,000 under \$6,000.....	5,021,639	15,254,623	5,961	27,899	5,021,639	4,386,931	4,794,685	3,876,795	4,603,197	3,533,687	3,542,681	2,250,908	250,280	426,528	2,336,648	3,093,742	142,547	72,940		
\$6,000 under \$7,000.....	5,145,441	18,957,352	-	-	5,145,441	4,573,002	4,840,507	4,281,966	4,777,746	4,064,455	4,059,982	3,118,338	154,269	289,625	3,022,050	3,651,871	320,537	136,558		
\$7,000 under \$8,000.....	5,082,778	21,788,068	-	-	5,082,778	4,122,656	4,336,957	3,982,779	4,371,004	3,949,937	4,030,787	3,458,106	105,764	208,386	3,452,727	5,035,871	97,625	52,544		
\$8,000 under \$9,000.....	4,482,302	22,580,242	3,619	21,684	4,482,302	3,623,268	3,745,186	3,533,845	3,793,367	3,577,300	3,326,254	73,686	147,251	3,375,026	6,543,952	73,287	137,338			
\$9,000 under \$10,000.....	3,826,618	22,292,794	7,648	50,374	3,826,618	10,001,432	10,180,647	9,863,330	10,302,388	9,969,632	10,134,239	133,243	133,243	265,937	9,996,418	32,000,389	132,979	258,346		
\$10,000 under \$15,000.....	10,318,035	82,231,889	58,132	532,629	10,318,035	2,616,951	2,670,951	2,670,951	2,687,160	2,687,160	2,612,153	2,585,622	28,180	56,311	2,606,106	10,201,354	27,978	55,263		
\$15,000 under \$20,000.....	7,686,618	33,036,400	70,138	915,311	7,686,618	1,670,751	1,649,863	1,669,863	1,709,060	1,709,060	1,669,863	1,648,596	20,950	41,794	1,703,582	6,552,125	20,893	43,549		
\$20,000 under \$30,000.....	1,731,479	27,218,895	284,285	5,705,014	1,731,479	190,218	197,685	187,073	200,820	200,820	197,685	187,073	31,56	6,271	197,584	754,014	5,196	6,256		
\$30,000 under \$50,000.....	200,947	60,315,365	59,286	3,386,801	200,947	40,351	39,649	37,418	40,294	38,114	39,598	671	1,538	39,562	169,434	666	1,326			
\$50,000 under \$200,000.....	40,487	6,139,368	101,679	1,209,870	40,487	10,478	9,763	10,250	9,533	10,411	10,175	201	201	401	10,150	37,604	199	398		
\$200,000 under \$500,000.....	10,824	2,475,892	1,829	426,166	10,824	1,666	1,666	1,666	1,792	1,792	1,646	1,688	12	24	1,718	6,351	30	60		
\$500,000 under \$1,000,000.....	1,943	69,459	118	95,705	1,943	672	651	651	658	597	642	580	12	24	636	2,285	12	24		
\$1,000,000 or more.....	784	1,262,365	31	59,705	784	872	651	651	658	597	642	580	12	24	636	2,285	12	24		
Adjusted gross income classes	22 percent	Taxable income (Thousand dollars)	25 percent	Taxable income (Thousand dollars)	27 percent	28 percent	31 percent	32 percent	33 percent	35 percent	36 percent	39 percent	Taxable income (Thousand dollars)	39 percent	Taxable income (Thousand dollars)	39 percent	Taxable income (Thousand dollars)	39 percent	Taxable income (Thousand dollars)	
Total.....	14,218,794	29,398,949	5,531,620	12,077,018	72,448	118,204	2,459,863	6,188,933	47,540	78,734	1,452,685	3,977,963	23,720	41,376	972,794	2,783,912	683,447	2,036,642		
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 27.—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES—Continued

Adjusted gross income classes	Tax rate classes—Continued																		
	40 percent		41 percent		42 percent		43 percent		45 percent		46 percent		48 percent		50 percent		50 percent (alternative tax computation returns with capital gains tax only)		
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	
Total.....	14,523	26,118	11,779	21,562	516,061	1,565,816	10,084	18,705	409,476	1,243,275	7,545	27,481	322,302	998,316	259,250	1,414,858	917	4,373,360	452,717
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	10,633	18,397	7,913	13,893	20,399	17,945	6,245	11,088	170,480	364,034	3,781	12,709	96,386	178,960	56,756	161,795	(*)	(*)	(*)
\$50,000 under \$100,000.....	3,076	6,104	3,061	6,073	191,323	723,773	3,046	6,043	189,644	702,248	2,991	11,718	179,129	645,012	156,740	921,210	72	5,254	5,254
\$100,000 under \$200,000.....	604	1,198	597	1,186	36,823	136,208	589	1,171	56,762	136,805	576	2,282	36,058	135,038	35,260	257,017	136	18,527	18,527
\$200,000 under \$500,000.....	174	347	172	340	8,959	32,875	169	334	8,938	32,500	165	643	8,748	32,079	8,545	61,034	346	92,889	96,176
\$500,000 under \$1,000,000.....	26	52	26	51	1,484	5,448	25	50	1,471	5,336	24	96	1,436	5,284	1,410	10,082	151	89,170	93,269
\$1,000,000 or more.....	10	20	10	20	562	1,989	10	19	559	1,961	9	33	546	1,944	538	3,720	112	227,466	237,910
Adjusted gross income classes	Tax rate classes—Continued																		
	50 percent (alternative tax computation returns with capital gains tax and normal and surtax) ²		52 percent		53 percent		55 percent		56 percent		58 percent		59 percent		60 percent		61 percent		
	Number of returns	Balance for partial tax (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	
Total.....	103,093	7,098,103	3,815	7,142	1,637,417	1,251,762	94,311	751,761	1,991	3,821	59,681	431,298	1,029	5,478	39,300	325,868	791	4,257	
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$50,000.....	10,687	308,912	47,097	856	28,611	109,942	10,875	40,077	-	-	-	-	-	-	-	-	-	-	
\$50,000 under \$100,000.....	54,196	2,985,542	438,463	4,832	91,240	677,150	43,524	291,685	1,326	2,497	20,819	117,331	450	2,114	9,706	46,089	255	1,162	
\$100,000 under \$200,000.....	27,596	2,162,279	897,241	1,086	31,509	358,181	30,455	313,648	492	980	26,626	269,641	421	2,424	20,829	191,698	383	2,183	
\$200,000 under \$500,000.....	8,467	1,023,741	948,711	309	8,190	86,964	7,713	81,797	144	286	7,246	77,502	131	779	6,669	70,973	127	757	
\$500,000 under \$1,000,000.....	1,551	321,553	534,114	46	1,352	14,300	1,260	13,386	22	44	1,190	12,702	21	125	1,101	11,847	20	119	
\$1,000,000 or more.....	596	296,096	634,383	14	516	5,226	483	4,969	7	14	461	4,681	6	36	426	4,398	6	36	

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 28.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES¹

Adjusted gross income classes	Returns with taxable income						Tax rate classes											
	Regular ²			Income averaging			14 percent		15 percent		16 percent		17 percent		19 percent		22 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Total.....	36,245,989	234,587,740	395,685	11,424,718	36,245,433	34,936,828	33,613,950	32,132,294	30,517,221	28,713,526	26,826,979	24,760,069	22,619,193	59,754,349	8,725,091	21,992,724		
Under \$1,000.....	144,194	28,336	-	-	144,194	28,336	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	774,073	500,153	-	-	774,073	466,856	166,209	33,275	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	1,694,656	1,846,594	-	(*)	1,694,656	1,287,754	862,867	524,052	180,639	34,647	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	2,334,707	4,071,315	-	-	2,334,707	2,103,437	1,845,189	1,414,467	930,573	529,939	151,246	21,078	-	-	-	-	-	-
\$4,000 under \$5,000.....	2,878,510	7,020,796	-	-	2,878,510	2,749,085	2,583,546	2,297,796	1,961,461	1,471,972	950,732	492,325	94,709	8,864	-	-	-	-
\$5,000 under \$6,000.....	3,487,119	11,181,032	-	-	3,487,119	3,424,863	3,341,100	3,180,874	2,952,239	2,581,486	2,160,378	1,561,118	959,151	431,084	-	-	-	-
\$6,000 under \$7,000.....	3,984,478	15,654,530	-	-	3,984,478	3,943,627	3,898,858	3,813,040	3,682,034	3,431,851	3,122,741	2,650,110	2,087,151	1,602,529	-	-	-	-
\$7,000 under \$8,000.....	3,698,101	17,724,498	3,585	19,039	3,698,101	3,688,713	3,678,219	3,551,917	3,607,801	3,515,673	3,373,941	3,123,568	2,796,906	3,724,651	-	-	-	-
\$8,000 under \$9,000.....	3,348,107	16,826,006	5,182	30,679	3,348,107	3,343,394	3,344,153	3,333,866	3,317,647	3,281,703	3,223,703	3,124,488	2,972,104	5,740,993	-	-	-	-
\$9,000 under \$10,000.....	9,558,242	75,272,608	45,358	401,595	9,558,242	9,555,026	9,554,230	9,548,440	9,543,586	9,523,776	9,498,870	9,448,756	9,371,625	30,754,271	4,448,934	6,407,145		
\$10,000 under \$15,000.....	2,522,034	30,772,962	63,478	818,782	2,522,034	2,513,630	2,521,297	2,518,960	2,520,711	2,517,992	2,519,358	2,519,358	2,518,006	10,015,803	2,461,445	8,364,019		
\$15,000 under \$20,000.....	1,593,966	34,114,235	208,810	5,314,318	1,593,966	1,593,966	1,593,679	1,593,362	1,593,249	1,590,924	1,592,808	1,590,465	1,592,100	6,361,450	1,588,116	6,318,642		
\$20,000 under \$30,000.....	181,176	9,774,727	26,551	3,171,151	181,176	179,062	181,140	179,047	181,120	179,031	181,100	179,010	181,083	721,303	180,823	720,432		
\$30,000 under \$40,000.....	35,411	3,788,771	10,059	1,441,156	35,411	35,347	35,340	35,330	35,321	35,310	35,304	35,297	35,276	140,893	35,160	140,335		
\$40,000 under \$50,000.....	9,124	2,100,425	1,732	404,054	8,873	8,860	8,850	8,834	8,813	8,799	8,780	8,767	8,756	34,829	8,647	34,360		
\$50,000 under \$100,000.....	1,643	895,134	108	63,958	1,522	1,516	1,510	1,506	1,498	1,494	1,494	1,494	1,484	5,889	1,461	5,784		
\$100,000 or more.....	643	1,016,118	30	56,686	541	537	533	529	528	526	524	524	524	2,049	506	2,007		

Adjusted gross income classes	Tax rate classes—Continued											
	25 percent		28 percent		32 percent		36 percent		39 percent		42 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Total.....	3,255,632	9,049,475	1,581,318	4,916,139	962,524	3,193,320	662,301	2,275,250	488,957	1,702,827	372,055	1,311,940
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	92,077	30,796	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	1,375,794	2,265,632	75,279	43,290	-	-	-	-	-	-	-	-
\$20,000 under \$30,000.....	1,561,703	5,852,664	1,280,694	3,975,998	738,204	2,300,915	439,269	1,388,948	267,784	826,243	153,925	451,406
\$30,000 under \$40,000.....	180,603	719,398	180,332	717,939	179,893	715,936	179,258	712,627	178,120	705,917	175,853	693,058
\$40,000 under \$50,000.....	34,995	139,513	34,737	138,253	34,376	136,687	33,938	134,780	33,441	132,678	32,888	130,381
\$50,000 under \$100,000.....	8,226	33,812	8,383	33,185	8,205	32,482	8,027	31,754	7,849	31,032	7,672	30,313
\$100,000 under \$200,000.....	1,435	5,690	1,406	5,554	1,373	5,421	1,343	5,293	1,304	5,146	1,270	5,024
\$200,000 or more.....	498	1,969	486	1,921	473	1,879	466	1,848	459	1,811	447	1,759

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

RATE CLASSES¹—ContinuedTax rste classes—Continued

¹These data are not comparable with that shown for previous years. See explanation in text.

²All returns except income averaging returns.

These returns are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.

NOTE: Detail may not add to total because of rounding.

Table 29. --SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH TAXABLE INCOME: BY ADJUSTED GROSS INCOME CLASSES, AND BY TAX RATE CLASSES¹

Adjusted gross income classes	Returns with taxable income				Tax rate classes										22 percent			
	Regular ²				Income averaging		14 percent		15 percent		16 percent		17 percent		19 percent		22 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Total.....	20,806,126	60,910,592	40,777	781,862	20,805,796	9,496,138	17,309,483	7,965,585	14,640,102	6,787,283	12,590,906	15,600,018	5,216,465	7,016,711				
Under \$1,000.....	627,347	35,657	-	-	627,347	35,657	2,437,233	669,939	342,502	17,590	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	4,944,389	2,607,350	-	-	4,944,389	1,919,679	3,141,429	1,550,085	2,893,483	1,125,108	1,462,269	411,981	236,287	12,151	-	-	-	-
\$2,000 under \$3,000.....	3,975,977	4,836,223	-	-	3,975,977	1,738,256	3,084,897	1,483,868	2,900,863	1,411,824	2,705,043	1,269,780	2,303,137	1,142,938	-	-	-	-
\$3,000 under \$4,000.....	3,083,622	6,833,122	-	-	3,083,622	1,524,036	2,407,758	1,195,466	2,386,953	1,179,531	2,326,905	1,146,663	2,623,533	2,775,644	-	-	-	-
\$4,000 under \$5,000.....	2,427,855	7,511,208	-	-	2,427,855	1,209,290	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	1,840,053	7,317,912	5,003	28,865	1,840,053	918,279	1,834,481	914,924	1,823,344	909,932	1,814,199	901,650	1,796,100	3,255,032	1,143,873	417,493		
\$6,000 under \$7,000.....	1,397,559	6,745,202	-	-	1,397,559	697,366	1,391,482	695,700	1,387,187	692,896	1,382,303	689,750	1,377,437	2,662,718	1,240,062	1,306,480		
\$7,000 under \$8,000.....	941,848	5,364,463	-	-	941,848	470,836	941,645	469,326	939,259	469,157	937,242	463,218	934,859	1,849,308	896,934	1,550,433		
\$8,000 under \$9,000.....	658,237	4,274,469	-	-	658,237	329,007	637,838	328,561	637,838	328,561	636,847	328,198	635,821	1,301,220	640,272	1,206,057		
\$9,000 under \$10,000.....	405,025	2,979,975	2,267	18,319	405,025	202,456	404,033	201,979	404,033	201,919	403,834	201,766	402,842	802,959	399,434	776,604		
\$10,000 under \$15,000.....	626,417	5,836,065	12,068	123,705	626,417	313,043	626,417	312,890	625,426	312,537	625,359	312,345	624,794	1,246,118	620,243	1,229,952		
\$15,000 under \$20,000.....	138,370	1,900,733	3,597	32,662	138,370	69,070	138,376	69,033	136,269	69,005	138,134	68,950	138,100	275,551	137,588	274,475		
\$20,000 under \$30,000.....	116,463	2,645,235	13,044	116,463	116,463	58,097	116,463	58,060	116,363	58,020	116,213	57,932	116,084	231,675	115,633	230,753		
\$30,000 under \$40,000.....	16,605	134,992	2,505	134,992	16,554	8,031	16,544	8,026	16,534	8,022	16,519	8,013	16,504	32,711	16,439	32,587		
\$40,000 under \$50,000.....	4,392	459,010	481	53,116	4,321	21,57	4,309	2,152	4,300	2,148	4,294	2,145	4,286	8,521	4,240	8,434		
\$50,000 under \$500,000.....	1,478	326,036	63	14,204	1,401	700	1,400	699	1,396	698	1,395	697	1,394	2,775	1,380	2,750		
\$500,000 under \$1,000,000.....	262	138,370	7	4,073	239	118	238	118	235	118	235	118	234	463	230	457		
\$1,000,000 or more.....	127	223,176	1	1,018	118	59	118	59	118	59	118	59	118	236	118	236		

Adjusted gross income classes	Tax rate classes—Continued										48 percent					
	25 percent		28 percent		32 percent		36 percent		39 percent		42 percent		45 percent		48 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Total.....	2,142,823	2,832,833	878,546	1,272,794	456,905	728,721	292,144	475,898	194,490	333,814	144,006	253,876	111,472	197,240	87,441	158,403
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	355,966	106,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	538,083	452,011	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	370,350	574,900	80,581	17,187	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	604,209	1,154,703	526,699	717,903	191,380	210,167	43,579	25,358	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	136,742	270,314	134,764	266,100	130,177	249,788	115,139	187,999	65,012	80,421	20,399	17,945	1,622	371	-	-
\$20,000 under \$30,000.....	115,205	294,778	114,498	227,873	113,461	225,028	111,814	219,846	106,403	211,316	102,386	194,372	89,123	155,914	67,090	118,180
\$30,000 under \$40,000.....	16,359	52,381	16,245	52,417	16,120	51,832	15,920	51,377	15,694	50,968	15,470	50,516	15,230	50,024	14,920	49,638
\$40,000 under \$50,000.....	4,197	8,354	4,138	8,422	4,095	8,140	4,044	8,140	3,982	7,917	3,935	7,858	3,896	7,761	3,861	7,638
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	1,366	2,712	1,350	2,687	1,337	2,651	1,313	2,617	1,306	2,590	1,287	2,563	1,275	2,540	1,266	2,520
\$500,000 under \$1,000,000.....	427	449	423	443	416	439	419	437	418	431	414	424	411	421	409	417
\$1,000,000 or more.....	118	236	118	232	116	232	116	230	115	230	115	230	115	230	115	229

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 29. --SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES, AND BY TAX RATE CLASSES--Continued

Adjusted gross income classes	Tax rate classes—Continued														
	50 percent			50 percent (alternative tax computation returns with capital gains tax only)			50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) ¹			53 percent		55 percent		58 percent	
	Number of returns	Taxable income (Thousand dollars)		Number of returns	Taxable income (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Number of returns	Balance for partial tax (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Total.....	71,933	234,271	331	68,121	66,662	66,662	23,801	1,133,689	535,970	47,435	219,779	28,483	141,232	19,305	98,374
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$30,000.....	51,894	156,013	(*)	(*)	(*)	(*)	10,486	300,986	46,827	28,279	109,256	10,770	39,932	3,339	9,441
\$30,000 under \$40,000.....	14,679	37,113	51	3,553	3,553	3,553	9,086	371,908	138,534	13,938	79,727	12,666	71,528	11,097	60,299
\$40,000 under \$50,000.....	3,792	14,946	71	8,663	8,664	8,664	2,928	196,286	120,077	3,687	21,710	3,551	20,917	3,418	20,081
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	1,250	4,937	77	20,014	20,695	20,695	1,027	129,366	104,098	1,218	7,240	1,191	7,040	1,152	6,785
\$500,000 under \$1,000,000.....	205	814	23	14,399	15,032	15,032	185	44,621	57,619	202	1,186	195	1,155	189	1,110
\$1,000,000 or more.....	113	447	9	17,438	17,849	17,849	88	90,522	69,016	111	660	110	660	110	659
Total.....	71,933	234,271	331	68,121	66,662	66,662	23,801	1,133,689	535,970	47,435	219,779	28,483	141,232	19,305	98,374
Under \$1,000.....	(33)	(34)	(35)	(36)	(37)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$30,000.....	51,894	156,013	(*)	(*)	(*)	(*)	10,486	300,986	46,827	28,279	109,256	10,770	39,932	3,339	9,441
\$30,000 under \$40,000.....	14,679	37,113	51	3,553	3,553	3,553	9,086	371,908	138,534	13,938	79,727	12,666	71,528	11,097	60,299
\$40,000 under \$50,000.....	3,792	14,946	71	8,663	8,664	8,664	2,928	196,286	120,077	3,687	21,710	3,551	20,917	3,418	20,081
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	1,250	4,937	77	20,014	20,695	20,695	1,027	129,366	104,098	1,218	7,240	1,191	7,040	1,152	6,785
\$500,000 under \$1,000,000.....	205	814	23	14,399	15,032	15,032	185	44,621	57,619	202	1,186	195	1,155	189	1,110
\$1,000,000 or more.....	113	447	9	17,438	17,849	17,849	88	90,522	69,016	111	660	110	660	110	659
Total.....	71,933	234,271	331	68,121	66,662	66,662	23,801	1,133,689	535,970	47,435	219,779	28,483	141,232	19,305	98,374
Under \$1,000.....	(33)	(34)	(35)	(36)	(37)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$30,000.....	51,894	156,013	(*)	(*)	(*)	(*)	10,486	300,986	46,827	28,279	109,256	10,770	39,932	3,339	9,441
\$30,000 under \$40,000.....	14,679	37,113	51	3,553	3,553	3,553	9,086	371,908	138,534	13,938	79,727	12,666	71,528	11,097	60,299
\$40,000 under \$50,000.....	3,792	14,946	71	8,663	8,664	8,664	2,928	196,286	120,077	3,687	21,710	3,551	20,917	3,418	20,081
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	1,250	4,937	77	20,014	20,695	20,695	1,027	129,366	104,098	1,218	7,240	1,191	7,040	1,152	6,785
\$500,000 under \$1,000,000.....	205	814	23	14,399	15,032	15,032	185	44,621	57,619	202	1,186	195	1,155	189	1,110
\$1,000,000 or more.....	113	447	9	17,438	17,849	17,849	88	90,522	69,016	111	660	110	660	110	659
Total.....	71,933	234,271	331	68,121	66,662	66,662	23,801	1,133,689	535,970	47,435	219,779	28,483	141,232	19,305	98,374
Under \$1,000.....	(33)	(34)	(35)	(36)	(37)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$30,000.....	51,894	156,013	(*)	(*)	(*)	(*)	10,486	300,986	46,827	28,279	109,256	10,770	39,932	3,339	9,441
\$30,000 under \$40,000.....	14,679	37,113	51	3,553	3,553	3,553	9,086	371,908	138,534	13,938	79,727	12,666	71,528	11,097	60,299
\$40,000 under \$50,000.....	3,792	14,946	71	8,663	8,664	8,664	2,928	196,286	120,077	3,687	21,710	3,551	20,917	3,418	20,081
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 30.—RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES¹

Adjusted gross income classes	Returns with taxable income						Tax rate classes													
	Regular ²			Income averaging			14 percent		16 percent		18 percent		20 percent		22 percent		25 percent		27 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Total.....	1,866,328	7,252,960	5,285	150,338	1,866,298	1,759,809	1,634,019	1,458,447	1,285,250	1,928,336	656,804	871,574	277,237	389,513	133,165	194,710	72,448	118,204		
Under \$1,000.....	(*)	(*)	-	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	33,560	12,818	-	-	-	12,816	166,341	17,145	69,147	20,087	20,087	20,087	20,087	20,087	20,087	20,087	20,087	20,087	20,087	20,087
\$2,000 under \$3,000.....	166,341	140,235	-	-	-	123,067	276,895	144,390	186,035	133,490	133,490	133,490	133,490	133,490	133,490	133,490	133,490	133,490	133,490	133,490
\$3,000 under \$4,000.....	276,895	434,170	-	-	-	288,805	300,927	237,244	186,035	133,490	133,490	133,490	133,490	133,490	133,490	133,490	133,490	133,490	133,490	133,490
\$4,000 under \$5,000.....	300,927	691,585	-	-	-	298,193	303,076	279,479	259,426	330,817	330,817	330,817	330,817	330,817	330,817	330,817	330,817	330,817	330,817	330,817
\$5,000 under \$6,000.....	303,076	915,915	-	-	-	284,702	264,763	258,885	250,280	426,528	426,528	426,528	426,528	426,528	426,528	426,528	426,528	426,528	426,528	426,528
\$6,000 under \$7,000.....	264,763	1,026,111	-	-	-	156,437	156,452	155,447	154,269	289,625	289,625	289,625	289,625	289,625	289,625	289,625	289,625	289,625	289,625	289,625
\$7,000 under \$8,000.....	156,452	738,875	-	-	-	105,936	105,964	105,754	105,764	208,386	208,386	208,386	208,386	208,386	208,386	208,386	208,386	208,386	208,386	208,386
\$8,000 under \$9,000.....	105,964	586,572	-	-	-	73,678	73,686	73,678	73,686	147,221	147,221	147,221	147,221	147,221	147,221	147,221	147,221	147,221	147,221	147,221
\$9,000 under \$10,000.....	73,686	486,814	-	-	-	133,376	133,376	133,309	133,243	265,937	265,937	265,937	265,937	265,937	265,937	265,937	265,937	265,937	265,937	265,937
\$10,000 under \$15,000.....	133,376	1,123,216	2,046	22,618	133,376	28,214	28,214	28,157	28,180	56,311	56,311	56,311	56,311	56,311	56,311	56,311	56,311	56,311	56,311	56,311
\$15,000 under \$20,000.....	28,214	362,703	-	-	-	20,950	20,950	20,920	20,950	41,794	41,794	41,794	41,794	41,794	41,794	41,794	41,794	41,794	41,794	41,794
\$20,000 under \$30,000.....	20,950	459,421	2,431	66,792	20,950	3,125	3,125	3,125	3,166	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271
\$30,000 under \$40,000.....	3,166	166,663	631	35,678	3,166	674	674	674	673	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338
\$40,000 under \$50,000.....	684	71,587	139	15,554	684	203	204	203	202	401	401	401	401	401	401	401	401	401	401	401
\$50,000 under \$60,000.....	222	49,431	34	7,909	222	31	31	31	31	60	60	60	60	60	60	60	60	60	60	60
\$60,000 under \$70,000.....	33	15,573	31	1,788	33	12	13	12	12	24	24	24	24	24	24	24	24	24	24	24
\$70,000 under \$80,000.....	14	23,271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$80,000 under \$90,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$90,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$150,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$150,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$300,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$300,000 under \$400,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$400,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total.....	47,540	78,734	33,256	55,897	47,540	41,376	18,349	32,764	14,523	26,118	11,779	21,562	10,084	18,705	8,732	16,363	7,545	27,431		
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	4,234	1,530	-	-	-	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	19,241	29,739	9,869	10,241	18,195	32,799	14,432	25,006	10,633	18,397	7,913	13,893	6,245	11,088	4,915	8,824	3,781	12,709		
\$20,000 under \$30,000.....	20,071	39,541	19,423	37,790	18,195	6,120	3,091	6,120	3,076	6,104	3,061	6,073	3,046	6,043	3,036	5,983	2,991	11,718		
\$30,000 under \$40,000.....	3,131	6,206	3,111	6,178	3,101	1,214	611	1,214	604	1,198	597	1,186	589	1,171	582	1,160	576	2,282		
\$40,000 under \$50,000.....	638	1,271	633	1,253	619	358	178	351	174	347	172	340	169	334	166	330	165	643		
\$50,000 under \$60,000.....	186	369	182	362	180	54	27	52	26	52	26	51	25	50	24	48	24	96		
\$60,000 under \$70,000.....	28	56	28	54	27	20	10	20	10	20	10	20	10	19	9	18	9	33		
\$70,000 under \$80,000.....	11	22	11	21	10	20	10	20	10	20	10	20	10	19	9	18	9	33		
\$80,000 under \$90,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$90,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$150,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$150,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$300,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$300,000 under \$400,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$400,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Tax rate classes—Continued

Tax rate classes—Continued

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

¹These data are not comparable with that shown in Table 1.

²All returns except Income Averaging returns.

³These returns are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.

NOTE: Detail may not add to total because of rounding.

Table 31.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

Tax rate classes	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income	Income subject to tax	Total income tax before credits	Income taxed at marginal rate	Tax generated at marginal rate	Income tax after credits			Number of returns ³	Income taxed at tax rate	Tax generated at tax rate
							Total	As a percent of-				
								Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL RETURNS												
Total.....	71,651,909	504,809,479	315,121,482	63,655,614	66,702,462	15,212,973	62,919,958	12.5	20.0	71,651,909	-	-
Returns with income averaging ¹	441,746	15,065,062	12,356,918	3,636,238	1,128,805	-	3,563,465	23.7	28.8	441,746	-	-
0 percent (returns with no tax base) ²	12,291,717	14,586,136	-	-	-	-	-	-	-	12,291,717	-	-
Returns with taxable income, total.	58,918,446	475,158,281	302,764,564	60,019,376	65,573,657	15,212,973	59,356,493	12.5	19.6	58,918,446	302,764,564	60,007,553
14 percent.....	6,380,076	15,999,034	2,350,656	340,495	2,321,831	325,056	317,390	2.0	13.5	58,917,528	46,192,775	6,466,989
15 percent.....	5,766,109	20,568,530	6,730,181	974,978	2,271,528	340,729	927,492	4.5	13.8	50,923,433	40,097,882	6,014,682
16 percent.....	6,068,208	28,695,493	12,341,811	1,834,461	2,562,091	409,935	1,779,590	6.2	14.4	46,771,343	36,959,257	5,913,481
17 percent.....	5,887,131	34,723,586	17,729,333	2,719,010	2,563,005	435,711	2,664,747	7.7	15.0	39,417,884	30,628,312	5,206,813
18 percent.....	628,446	3,345,814	1,872,855	299,687	614,864	110,676	297,102	8.9	15.9	1,285,250	1,928,336	347,101
19 percent.....	19,589,196	155,242,172	97,074,512	16,116,499	30,028,516	5,705,418	15,966,460	10.3	16.4	33,530,753	75,354,367	14,317,330
20 percent.....	379,567	2,748,871	1,836,229	314,268	317,209	63,442	313,345	11.4	17.1	656,804	871,574	174,315
22 percent.....	8,687,174	95,247,176	68,828,966	12,464,272	11,830,481	2,602,706	12,385,843	13.0	18.0	14,218,794	29,398,949	6,467,769
25 percent.....	2,999,308	41,926,523	32,134,663	6,324,948	3,854,565	963,641	6,281,519	15.0	19.5	5,531,620	12,077,018	3,019,254
27 percent.....	24,908	360,032	274,011	56,936	23,198	6,264	56,726	15.8	20.7	72,448	118,204	31,915
28 percent.....	1,040,434	18,921,731	14,835,702	3,170,532	1,429,037	400,130	3,142,625	16.6	21.2	2,459,863	6,188,933	1,732,901
31 percent.....	14,284	235,837	185,746	41,108	12,291	3,810	40,911	17.3	22.0	47,540	78,734	24,408
32 percent.....	474,519	10,818,395	8,615,259	1,994,604	700,676	224,216	1,971,794	18.2	22.9	1,452,685	3,977,968	1,272,950
35 percent.....	5,372	116,196	91,738	22,596	4,737	1,658	22,372	19.3	24.4	23,720	41,376	14,481
36 percent.....	274,824	7,416,616	5,970,425	1,501,566	413,385	148,818	1,485,899	20.0	24.9	972,794	2,783,912	1,002,208
39 percent.....	167,386	5,413,996	4,386,678	1,183,506	263,445	102,744	1,169,796	21.6	26.7	683,447	2,036,642	794,290
40 percent.....	2,744	73,189	58,892	16,066	2,610	1,044	15,832	21.6	26.9	14,523	26,118	10,447
41 percent.....	1,695	49,772	40,382	11,618	1,442	591	11,387	22.9	28.2	11,779	21,562	8,840
42 percent.....	115,317	4,315,874	3,516,492	1,016,119	188,606	79,214	1,004,864	23.3	28.6	516,061	1,565,816	657,643
43 percent.....	1,352	44,672	37,468	11,668	1,287	553	11,488	25.7	30.7	10,084	18,705	8,043
45 percent.....	85,811	3,589,481	2,945,941	903,463	141,198	63,539	893,949	24.9	30.3	409,476	1,243,275	559,474
46 percent.....	1,363	57,298	46,695	15,877	2,790	1,284	15,714	27.4	33.7	7,545	27,481	12,641
48 percent.....	63,053	3,004,866	2,473,357	803,733	107,426	51,564	795,632	26.5	32.2	322,302	998,316	479,192
50 percent.....	95,413	5,205,119	4,306,460	1,494,673	317,621	158,811	1,480,300	28.4	34.4	259,250	1,414,858	707,429
50 percent (alternative tax computation returns with capital gains tax only).	917	514,354	450,628	228,042	450,628	225,314	226,420	44.0	50.2	917	450,628	225,314
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) ⁴	103,093	12,787,893	10,668,104	4,906,046	3,570,009	1,785,004	4,856,163	38.0	45.5	103,093	3,570,009	1,785,004
52 percent.....	419	21,705	17,194	6,247	381	198	6,148	28.3	35.8	3,815	7,142	3,714
53 percent.....	69,107	4,588,275	3,823,299	1,448,873	313,713	166,268	1,435,729	31.3	37.6	163,417	1,251,762	663,434
55 percent.....	34,454	2,796,763	2,335,786	951,102	161,448	88,796	942,236	33.7	40.3	94,311	751,761	413,469
56 percent.....	176	11,876	9,761	3,979	206	116	3,962	33.4	40.6	1,991	3,821	2,140
58 percent.....	19,352	1,876,507	1,570,782	677,398	91,603	53,130	671,458	35.8	42.7	59,681	491,298	284,953
59 percent.....	238	21,388	18,011	8,096	733	432	7,938	37.1	44.1	1,029	5,478	3,232
60 percent.....	11,325	1,232,812	1,026,664	461,175	52,732	31,639	455,772	37.0	44.4	39,300	325,868	195,521
61 percent.....	158	15,913	13,023	5,999	460	281	5,932	37.3	45.6	791	4,257	2,597
62 percent.....	10,529	1,362,590	1,133,060	533,575	77,813	48,244	528,000	38.7	46.6	28,609	361,218	223,955
63 percent.....	121	13,771	11,755	5,640	432	272	5,531	40.2	47.1	551	3,871	2,439
64 percent.....	5,607	852,577	702,144	345,757	42,316	27,082	341,711	40.1	48.7	17,958	236,248	151,199
66 percent.....	3,539	634,040	520,476	265,541	26,540	17,516	262,470	41.4	50.4	12,351	165,359	109,137
67 percent.....	52	9,058	7,179	3,870	580	388	3,834	42.3	53.4	200	3,540	2,372
68 percent.....	2,088	415,823	341,013	179,406	15,802	10,746	177,124	42.6	51.9	8,760	120,183	81,724
69 percent.....	1,377	309,109	245,315	132,637	10,182	7,025	131,224	42.5	53.5	6,672	92,442	63,785
70 percent.....	5,295	2,361,449	1,854,022	1,129,356	784,240	548,968	1,098,229	46.5	59.2	5,295	784,240	548,968

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 31.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate classes	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Income subject to tax (Thousand dollars)	Total income tax before credits (Thousand dollars)	Income taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns ³ (Thousand dollars)	Income taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of— Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE												
Total.....	28,610,745	95,978,589	61,690,994	12,315,411	13,228,217	3,051,219	12,180,867	12.7	19.7	28,610,745	-	-
Returns with income averaging ¹	40,777	915,655	781,862	249,779	70,718	-	246,293	26.9	31.5	40,777	-	-
0 percent (returns with no tax base) ²	7,763,840	5,476,948	-	-	-	-	-	-	-	7,763,840	-	-
Returns with taxable income, total.....	20,806,126	89,585,986	60,909,132	12,065,632	13,157,499	3,051,219	11,934,574	13.3	19.6	20,806,126	60,909,132	12,065,611
14 percent.....	3,496,313	4,845,043	845,281	119,589	843,152	118,041	114,110	2.4	13.5	20,805,796	9,496,138	1,329,459
15 percent.....	2,669,381	5,061,271	1,985,056	285,575	647,138	97,071	273,088	5.4	13.8	17,309,483	7,965,588	1,194,838
16 percent.....	2,049,196	5,002,503	2,543,793	376,780	493,309	78,929	364,076	7.3	14.3	14,640,302	6,787,283	1,085,965
17 percent.....	1,679,346	4,955,326	2,935,084	449,441	413,836	70,352	436,976	8.8	14.9	12,590,906	5,868,243	997,601
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	5,695,095	23,958,143	16,572,479	2,751,411	5,167,883	981,898	2,722,109	11.4	16.4	10,911,560	15,600,018	2,964,003
20 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
22 percent.....	3,073,642	19,732,369	15,039,663	2,727,742	2,731,689	600,972	2,711,903	13.7	18.0	5,216,465	7,016,711	1,543,677
25 percent.....	1,264,277	10,936,215	8,677,176	1,705,035	1,076,274	269,069	1,697,340	15.5	19.6	2,142,823	2,832,833	708,208
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	421,641	4,642,756	3,750,993	796,737	359,442	100,644	792,513	17.1	21.1	878,546	1,272,794	356,382
31 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	164,761	2,215,013	1,813,162	417,493	144,881	46,362	413,551	18.7	22.8	456,905	728,751	233,200
35 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	97,654	1,559,059	1,287,860	322,159	87,302	31,429	319,707	20.5	24.8	292,144	475,898	171,323
39 percent.....	50,484	929,386	770,403	205,958	46,161	18,003	203,777	21.9	26.5	194,490	333,814	130,188
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
41 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
42 percent.....	32,534	687,981	568,395	162,299	31,264	13,131	160,314	23.3	28.2	144,006	253,876	106,628
43 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	24,031	574,432	474,500	144,071	22,657	10,196	142,553	24.8	30.0	111,472	197,240	88,758
46 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
48 percent.....	15,508	423,757	348,211	112,871	14,812	7,110	111,382	26.3	32.0	87,441	158,403	76,033
50 percent.....	24,498	761,265	630,000	217,766	44,746	22,373	215,777	28.3	34.3	71,933	234,271	117,135
50 percent (alternative tax computation returns with capital gains tax only). ⁴	331	80,951	66,662	34,912	66,662	33,331	34,432	42.5	51.7	331	66,662	33,331
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) ⁴	23,801	2,040,769	1,669,659	812,349	535,970	267,985	802,174	39.3	48.0	23,801	535,970	267,985
52 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	18,952	713,253	590,291	221,312	48,983	25,961	219,592	30.8	37.2	47,435	219,779	116,483
55 percent.....	9,178	429,835	354,348	143,623	25,481	14,015	142,624	33.2	40.2	28,483	141,232	77,678
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58 percent.....	5,276	304,693	247,587	106,495	14,259	8,270	105,700	34.7	42.7	19,305	98,374	57,057
59 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
60 percent.....	3,608	230,924	188,792	84,432	9,727	5,836	83,574	36.2	44.3	14,029	72,216	43,330
61 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
62 percent.....	3,485	271,013	221,923	104,298	14,838	9,200	102,896	38.0	46.4	10,422	84,201	52,205
63 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
64 percent.....	1,884	171,152	138,912	68,382	8,741	5,594	67,875	39.7	48.9	6,936	59,261	37,927
66 percent.....	1,310	147,260	119,391	60,951	6,367	4,202	60,375	41.0	50.6	5,052	43,787	28,899
67 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
68 percent.....	836	102,462	82,513	43,440	3,834	2,607	42,826	41.8	51.9	3,742	32,894	22,368
69 percent.....	542	79,256	62,121	33,492	2,538	1,751	33,163	41.8	53.4	2,906	26,178	18,063
70 percent.....	2,364	770,668	594,536	369,368	295,553	206,887	362,342	47.0	60.9	2,364	295,553	206,887

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 31.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate classes	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Income subject to tax (Thousand dollars)	Total income tax before credits (Thousand dollars)	Income taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns ³	Income taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of-				
								Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS												
Total.....	2,098,612	12,600,630	7,403,659	1,450,638	1,608,678	342,127	1,439,146	11.4	19.4	2,098,612	-	-
Returns with income averaging ¹	5,285	181,027	150,338	50,560	10,526	-	49,647	27.4	33.0	5,285	-	-
0 percent (returns with no tax base) ²	226,998	424,159	-	-	-	-	-	-	-	226,998	-	-
Returns with taxable income, total.....	1,866,328	11,995,444	7,253,321	1,400,078	1,598,152	342,127	1,389,499	11.6	19.2	1,866,328	7,253,321	1,399,917
14 percent.....	252,279	759,249	147,846	21,323	146,035	20,445	20,663	2.7	14.0	1,866,298	1,759,809	246,373
15 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
16 percent.....	328,769	1,311,356	503,644	74,447	173,410	27,746	73,461	5.6	14.6	1,614,019	1,458,447	233,352
17 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
18 percent.....	628,446	3,345,814	1,872,855	299,687	614,864	110,676	297,102	8.9	15.9	1,285,250	1,928,336	347,101
19 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
20 percent.....	379,567	2,748,871	1,836,229	314,268	317,209	63,442	313,345	11.4	17.1	656,804	871,574	174,315
22 percent.....	144,072	1,392,271	990,162	181,068	123,276	27,121	180,521	13.0	18.2	277,237	389,513	85,693
25 percent.....	60,717	725,719	538,586	105,007	49,894	12,473	104,405	14.4	19.4	133,165	194,710	48,678
27 percent.....	24,908	360,032	274,011	56,936	23,198	6,264	56,726	15.8	20.7	72,448	118,204	31,915
28 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
31 percent.....	14,284	235,837	185,746	41,108	12,291	3,810	40,911	17.3	22.0	47,540	78,734	24,408
32 percent.....	9,536	181,845	146,045	34,869	8,521	2,727	34,653	19.1	23.7	33,256	55,897	17,887
35 percent.....	5,372	116,196	91,738	22,596	4,737	1,658	22,372	19.3	24.4	23,720	41,376	14,481
36 percent.....	3,826	93,667	75,013	19,761	3,772	1,358	19,615	20.9	26.1	18,349	32,764	11,795
39 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
40 percent.....	2,744	73,189	58,892	16,066	2,610	1,044	15,832	21.6	26.9	14,523	26,118	10,447
41 percent.....	1,695	49,772	40,382	11,618	1,442	591	11,387	22.9	28.2	11,779	21,562	8,840
42 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
43 percent.....	1,352	44,672	37,468	11,668	1,287	553	11,488	25.7	30.7	10,084	18,705	8,043
45 percent.....	1,186	42,236	33,256	10,273	1,316	592	10,195	24.1	30.7	8,732	16,363	7,363
46 percent.....	1,363	57,298	46,695	15,877	2,790	1,284	15,714	27.4	33.7	7,545	27,481	12,641
48 percent.....	1,650	71,160	58,484	20,001	3,335	1,601	19,861	27.9	34.0	6,183	21,431	10,287
50 percent.....	718	36,421	28,634	10,265	775	388	10,143	27.8	35.4	4,533	8,371	4,186
50 percent (alternative tax computation returns with capital gains tax only).....	30	9,933	8,718	4,359	8,718	4,359	4,352	43.8	49.9	30	8,718	4,359
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) ⁴	2,080	234,869	196,271	93,189	68,379	34,190	92,232	39.3	47.0	2,080	68,379	34,190
52 percent.....	419	21,705	17,194	6,247	381	198	6,148	28.3	35.8	3,815	7,142	3,714
53 percent.....	608	35,111	28,388	10,818	1,006	533	10,363	29.5	36.5	3,396	12,131	6,430
55 percent.....	797	49,461	40,816	16,149	2,040	1,122	15,793	31.9	38.7	2,788	13,976	7,687
56 percent.....	176	11,876	9,761	3,979	206	116	3,962	33.4	40.6	1,991	3,821	2,140
58 percent.....	786	63,366	52,642	22,700	4,602	2,669	22,453	35.4	42.7	1,815	16,943	9,827
59 percent.....	238	21,388	18,011	8,096	733	432	7,938	37.1	44.1	1,029	5,478	3,232
60 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
61 percent.....	158	15,913	13,023	5,999	460	281	5,932	37.3	45.6	791	4,297	2,597
62 percent.....	82	8,793	7,137	3,348	153	95	3,285	37.4	46.0	633	2,356	1,461
63 percent.....	121	13,771	11,755	5,640	432	272	5,531	40.2	47.1	551	3,871	2,439
64 percent.....	109	14,652	11,648	5,764	659	422	5,549	37.9	47.6	430	4,511	2,887
66 percent.....	121	18,812	15,309	7,863	1,099	725	7,726	41.1	50.5	321	5,099	3,365
67 percent.....	52	9,058	7,179	3,870	580	388	3,834	42.3	53.4	200	3,540	2,372
68 percent.....	27	5,329	4,488	2,469	215	146	2,450	46.0	54.6	148	2,635	1,792
69 percent.....	33	7,193	5,762	3,284	292	202	3,259	45.3	56.6	121	2,052	1,416
70 percent.....	88	43,477	35,804	22,654	17,435	12,204	22,531	51.8	62.9	88	17,435	12,204

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 31.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate classes	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Income subject to tax (Thousand dollars)	Total income tax before credits (Thousand dollars)	Income taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns ³	Income taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of— Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
RETURNS OF HEAD OF HOUSEHOLD												
Total.....	40,942,554	396,230,261	246,026,828	49,889,565	51,865,568	11,819,633	49,299,946	12.4	20.0	40,942,554	-	-
Returns with income averaging ¹	395,685	13,968,380	11,424,718	3,335,899	1,047,560	-	3,267,526	23.4	28.6	395,685	-	-
0 percent (returns with no tax base) ²	4,300,879	8,685,029	-	-	-	-	-	-	-	4,300,879	-	-
Returns with taxable income, total.....	36,245,989	373,576,852	234,602,110	46,553,666	50,818,008	11,819,633	46,032,420	12.3	19.6	36,245,989	234,602,110	46,542,026
14 percent.....	2,631,483	10,394,742	1,357,529	199,583	1,332,645	186,570	182,617	1.8	13.5	36,245,433	34,936,828	4,891,156
15 percent.....	3,096,728	15,507,259	4,745,124	689,402	1,624,391	243,659	654,404	4.2	13.8	33,613,950	32,132,294	4,819,844
16 percent.....	3,690,243	22,381,634	9,294,374	1,383,234	1,895,373	303,260	1,342,054	6.0	14.4	30,517,221	28,713,526	4,594,164
17 percent.....	4,207,785	29,768,261	14,794,250	2,269,569	2,149,169	365,359	2,227,771	7.5	15.1	26,826,979	24,760,069	4,209,212
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	13,894,102	131,284,029	80,502,033	13,365,088	24,860,632	4,723,520	13,244,352	10.1	16.5	22,619,193	59,754,349	11,353,326
20 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
22 percent.....	5,469,460	74,122,536	52,799,141	9,555,462	8,975,516	1,974,614	9,493,419	12.8	18.0	8,725,091	21,992,724	4,838,399
25 percent.....	1,674,714	30,264,589	22,918,900	4,514,906	2,728,397	682,099	4,479,774	14.8	19.5	3,255,632	9,049,475	2,262,369
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	618,794	14,278,975	11,084,709	2,373,795	1,069,595	299,487	2,350,112	16.5	21.2	1,581,318	4,916,139	1,376,519
31 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	300,223	8,421,537	6,656,052	1,542,242	547,274	175,128	1,523,589	18.1	22.9	962,524	3,193,320	1,021,862
35 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	173,344	5,763,890	4,607,552	1,159,646	322,311	116,032	1,146,577	19.9	24.9	662,301	2,275,250	819,090
39 percent.....	116,902	4,484,610	3,616,275	977,547	217,284	84,741	966,018	21.5	26.7	488,957	1,702,827	664,103
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
41 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
42 percent.....	82,783	3,627,893	2,948,097	853,820	157,342	66,084	844,551	23.3	28.6	372,055	1,311,940	551,015
43 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	60,593	2,972,813	2,438,185	749,119	117,225	52,751	741,201	24.9	30.4	289,272	1,029,672	463,353
46 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
48 percent.....	45,895	2,509,950	2,066,662	670,860	89,278	42,853	664,389	26.5	32.1	228,679	818,483	392,872
50 percent.....	70,197	4,407,433	3,647,827	1,266,643	272,101	136,050	1,254,380	28.5	34.4	182,783	1,172,216	586,108
50 percent (alternative tax computation returns with capital gains tax only).....	556	423,470	375,248	188,771	375,248	187,624	187,636	44.3	50.0	556	375,248	187,624
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) ⁴	77,212	10,512,255	8,802,174	4,000,507	2,965,660	1,482,830	3,961,757	37.7	45.0	77,212	2,965,660	1,482,830
52 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	49,547	3,839,910	3,204,620	1,216,744	263,724	139,774	1,205,774	31.4	37.6	112,587	1,019,853	540,522
55 percent.....	24,479	2,317,467	1,940,622	791,331	133,927	73,660	783,819	33.8	40.4	63,040	596,553	328,104
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58 percent.....	13,290	1,508,448	1,270,553	548,203	72,743	42,191	543,305	36.0	42.8	38,561	375,981	218,069
59 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
60 percent.....	7,717	1,001,887	837,872	376,743	43,005	25,803	372,198	37.1	44.4	25,271	253,652	152,191
61 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
62 percent.....	6,962	1,082,784	904,000	425,929	62,822	38,949	421,819	39.0	46.7	17,554	274,661	170,290
63 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
64 percent.....	3,614	666,773	551,584	271,611	32,916	21,066	268,288	40.2	48.6	10,592	172,476	110,385
66 percent.....	2,108	467,968	385,776	196,727	19,073	12,588	194,369	41.5	50.4	6,978	116,473	76,872
67 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
68 percent.....	1,225	308,032	254,012	133,497	11,754	7,993	131,848	42.8	51.9	4,870	84,654	57,565
69 percent.....	802	222,660	177,431	95,861	7,351	5,072	94,802	42.6	53.4	3,645	64,211	44,306
70 percent.....	2,843	1,547,303	1,223,682	737,334	471,252	329,876	713,356	46.1	58.3	2,843	471,252	329,876

¹Includes income averaging returns with income subject to tax.²Includes income averaging returns without income subject to tax.³The total for column 10 is not the sum of the following tax rate classes because many returns have income taxed at more than one rate.⁴The cells for columns 1, 2, 3, 4, and 7 for this line are not included in the total because these returns already appear in the class which is their marginal normal tax and surtax rate.

NOTE: Detail may not add to total because of rounding. A dash (-) in this table means "Not applicable."

Table 32. — RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES

Returns with tax overpayment by type of taxpayer																						
Total returns with tax overpayment										Tax withheld and no payments on 1967 declarations							Tax withheld and payments on 1967 declaration					
Adjusted gross income classes	Number of returns	Overpayment (Thousand dollars)	Refund			Credit on 1968 tax		Tax withheld		Other overpayments (Thousand dollars)	Refund		Credit on 1968 tax		Number of returns	Tax withheld (Thousand dollars)	Payments on 1967 declaration		Number of returns	Tax withheld (Thousand dollars)	Payments on 1967 declaration	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns		Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns			Amount (Thousand dollars)	Number of returns			Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Grand total.....	51,167,803	10,165,890	49,546,413	9,104,059	1,923,049	1,061,836	48,583,176	37,141,531	239,848	48,476,583	8,533,020	133,941	41,207	1,189,294	2,198,824	2,116,398	20,030	1,125,736	2,175,593	2,074,442	18,670	1,422
Taxable returns, total.....	42,001,144	9,220,348	40,548,754	8,251,247	1,706,398	969,109	39,898,713	36,376,220	231,388	39,804,386	7,872,324	117,652	36,392	1,125,736	2,175,593	2,074,442	18,670	1,125,736	2,175,593	2,074,442	18,670	1,422
Under \$1,000.....	555,828	52,036	555,230	51,996	(*)	(*)	553,839	56,361	10	553,839	51,902	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	4,089,393	370,473	4,066,009	366,727	25,379	3,746	4,040,685	370,492	422	4,050,295	364,230	5,763	307	7,547	879	1,422	-	7,547	879	1,422	-	-
\$2,000 under \$3,000.....	3,253,842	319,316	3,200,344	316,777	61,786	8,940	3,138,608	316,786	596	3,168,728	306,235	9,148	925	67,388	38,523	33,730	-	67,388	38,523	33,730	-	-
\$3,000 under \$4,000.....	3,470,783	414,744	3,490,036	398,581	95,673	16,163	3,394,363	414,744	1,120	3,444,077	387,543	6,263	713	36,463	7,886	9,532	-	36,463	7,886	9,532	-	-
\$4,000 under \$5,000.....	3,510,967	515,697	3,414,195	490,977	113,173	24,722	3,364,040	515,697	2,236	3,359,263	476,080	6,633	727	46,565	14,655	18,409	-	46,565	14,655	18,409	-	-
\$5,000 under \$6,000.....	3,695,470	615,044	3,589,167	591,828	127,198	23,216	3,460,761	615,044	1,776	3,553,802	578,247	8,954	1,005	57,565	23,230	21,485	-	57,565	23,230	21,485	-	-
\$6,000 under \$7,000.....	3,801,639	731,199	3,721,388	710,873	93,406	20,326	3,620,356	731,199	5,442	3,666,382	695,210	9,162	1,331	58,853	25,421	28,514	-	58,853	25,421	28,514	-	-
\$7,000 under \$8,000.....	3,862,273	875,174	3,778,100	842,991	100,838	27,884	3,670,490	875,174	16,739	3,723,332	833,426	9,148	925	67,388	38,523	33,730	-	67,388	38,523	33,730	-	-
\$8,000 under \$9,000.....	3,920,741	835,788	3,826,621	801,309	110,041	34,479	3,715,244	835,788	25,934	3,777,176	784,553	7,864	1,900	70,373	38,523	33,730	-	70,373	38,523	33,730	-	-
\$9,000 under \$10,000.....	2,846,730	726,860	2,756,059	700,736	93,931	26,124	2,729,483	726,860	28,840	2,716,146	680,699	10,926	3,039	69,808	63,531	36,355	-	69,808	63,531	36,355	-	-
\$10,000 under \$15,000.....	7,199,236	2,112,186	6,922,885	1,985,380	332,010	126,805	6,790,145	2,112,186	104,014	6,770,824	1,928,412	25,429	7,134	268,553	336,867	203,673	-	268,553	336,867	203,673	-	-
\$15,000 under \$20,000.....	1,549,080	615,714	1,389,423	516,910	191,705	96,804	1,312,619	615,714	27,873	1,307,998	476,225	10,412	2,844	165,544	318,727	183,809	-	165,544	318,727	183,809	-	-
\$20,000 under \$30,000.....	773,026	686,901	516,805	380,961	297,876	307,938	435,129	2,022,951	13,692	422,320	270,688	16,022	12,386	225,042	828,815	624,359	-	225,042	828,815	624,359	-	-
\$30,000 under \$40,000.....	64,542	207,816	18,979	63,544	50,392	144,277	10,528	189,008	1,856	6,849	25,883	1,829	3,585	34,997	318,361	422,452	-	34,997	318,361	422,452	-	-
\$40,000 under \$50,000.....	11,167	80,587	2,351	20,128	9,633	60,462	824	33,367	712	630	4,508	219	892	6,382	103,403	220,808	-	6,382	103,403	220,808	-	-
\$50,000 under \$100,000.....	2,621	40,028	438	6,633	2,349	31,395	83	6,427	126	60	1,636	26	371	1,428	32,220	136,649	-	1,428	32,220	136,649	-	-
\$100,000 under \$1,000,000.....	358	10,481	60	2,079	99	9,386	6	941	-	5	437	2	3	198	4,557	51,440	-	198	4,557	51,440	-	-
\$1,000,000 or more.....	108	10,504	18	917	-	-	-	-	-	-	-	-	-	51	1,362	44,534	-	51	1,362	44,534	-	-
Non-taxable returns, total.....	9,166,660	945,545	8,997,659	852,814	216,648	92,729	8,684,464	767,310	8,459	8,672,196	760,699	16,290	4,818	63,559	23,232	41,959	-	63,559	23,232	41,959	-	-
No adjusted gross income.....	165,271	82,643	141,907	59,866	28,667	22,777	72,976	32,528	1,155	71,734	32,717	(*)	(*)	11,299	6,561	10,789	-	11,299	6,561	10,789	-	-
Under \$600.....	3,725,348	143,038	3,713,601	138,720	13,542	4,317	3,668,854	133,801	502	3,667,663	134,005	3,490	1,035	3,390	564	982	-	3,390	564	982	-	-
\$600 under \$1,000.....	2,174,537	167,115	2,164,375	164,136	12,550	2,979	2,135,394	164,142	330	2,135,194	161,421	3,490	1,035	3,390	564	982	-	3,390	564	982	-	-
\$1,000 under \$2,000.....	1,276,636	136,251	1,265,252	125,411	39,945	10,840	1,176,927	116,471	1,339	1,175,027	115,816	2,987	342	11,952	2,055	5,792	-	11,952	2,055	5,792	-	-
\$2,000 under \$3,000.....	809,349	126,098	780,180	116,648	38,857	9,450	734,972	105,977	1,191	732,983	104,095	2,987	342	11,952	2,055	5,792	-	11,952	2,055	5,792	-	-
\$3,000 under \$4,000.....	439,313	87,079	418,124	79,282	27,168	7,797	397,524	73,671	1,330	395,738	72,640	3,790	1,008	7,043	1,533	3,082	-	7,043	1,533	3,082	-	-
\$4,000 under \$5,000.....	298,035	57,875	283,683	51,513	18,336	6,362	269,298	49,043	639	268,061	47,810	3,790	1,008	7,043	1,533	3,082	-	7,043	1,533	3,082	-	-
\$5,000 or more.....	278,171	145,446	250,537	117,238	37,583	28,207	228,549	94,407	1,973	222,796	91,364	4,740	1,881	14,436	9,930	14,976	-	14,436	9,930	14,976	-	-
Returns under \$5,000.....	23,768,641	2,472,363	23,372,927	2,354,231	475,675	118,132	22,946,929	2,472,363	10,870	22,922,623	2,255,393	30,208	4,682	149,076	37,679	59,158	-	149,076	37,679	59,158	-	-
Returns \$5,000 under \$10,000.....	17,780,732	3,881,574	17,309,085	3,735,086	555,636	146,487	17,074,037	3,881,574	80,257	17,036,758	3,654,372	49,038	8,723	355,574	211,184	160,027	-	355,574	211,184	160,027	-	-
Returns \$10,000 under \$15,000.....	7,210,567	2,130,076	6,913,586	1,993,538	336,039	130,537	6,796,745	2,130,076	104,311	6,777,218	1,931,671	25,896	7,391	270,418	338,581	207,844	-	270,418	338,581	207,844	-	-
Returns \$15,000 or more.....	2,407,863	1,681,877	1,932,816	1,015,202	555,699	666,680	1,765,465	5,608,180	44,410	1,742,006	785,472	28,799	20,411	4,446,426	1,611,380	1,689,569	-	4,446,426	1,611,380	1,689,569	-	-

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and Sources of Data, Description of the Sample and Limitations of the Data."

Table 32. — RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with tax overpayment by type of taxpayment—Continued										Neither tax withheld nor payments on 1967 declaration				
	Tax withheld and payments on 1967 declaration—Continued					Payments on 1967 declaration and no tax withheld					Other tax payments				
	Refund	Number of returns	Amount (Thousands dollars)	Credit on 1968 tax	Number of returns	Amount (Thousands dollars)	Refund	Number of returns	Amount (Thousands dollars)	Credit on 1968 tax	Number of returns	Amount (Thousands dollars)	Refund	Number of returns	Amount (Thousands dollars)
(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
550,233	302,222	819,238	485,907	1,216,566	2,806,442	9,499	342,683	156,837	967,789	534,426	178,768	19,888	176,916	11,980	2,081
509,360	265,818	781,860	461,131	966,386	2,678,851	8,255	225,663	111,898	805,731	471,283	10,307	3,967	9,345	1,210	1,160
Under \$1,000.....	1,276	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	836	6,366	736	70,125	23,037	48	8,461	3,121	21,800	3,296	(*)	(*)	2,189	185	(*)
\$2,000 under \$3,000.....	3,495	26,036	4,496	81,569	40,387	124	25,077	7,292	51,048	7,990	(*)	(*)	4,079	279	(*)
\$3,000 under \$4,000.....	27,266	7,511	8,069	99,170	59,397	72	26,475	7,357	63,073	10,923	6,569	1,289	(*)	(*)	(*)
\$4,000 under \$5,000.....	30,298	9,166	36,022	97,144	69,397	211	25,067	4,415	82,223	15,852	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	35,623	9,757	29,807	69,832	64,461	119	18,784	5,861	55,437	12,015	(*)	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	41,107	10,738	37,829	81,185	74,816	165	14,118	3,083	53,862	18,773	(*)	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	33,920	12,138	48,956	101,812	86,220	125	14,925	4,619	53,222	22,476	(*)	(*)	(*)	(*)	(*)
\$8,000 under \$9,000.....	30,919	7,362	44,331	9,887	64,783	206	8,002	2,214	38,674	13,199	(*)	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	126,247	44,278	184,078	56,937	295,068	2,076	25,621	12,665	122,039	62,696	1,944	2,287	(*)	(*)	(*)
\$10,000 under \$15,000.....	69,320	32,867	122,424	50,134	223,391	1,231	12,004	3,807	58,836	43,822	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	78,212	82,395	178,878	157,964	810,342	1,557	16,216	28,572	102,821	135,316	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$30,000.....	7,623	28,283	30,426	83,046	421,382	734	2,507	12,578	18,132	57,603	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	1,184	10,000	5,749	32,963	3,999	768	557	5,620	3,663	26,605	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	245	4,287	1,289	16,203	1,110	328	133	2,710	1,034	14,821	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000.....	30	657	174	4,302	154	268	25	985	135	4,097	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000.....	14	772	44	3,762	57	159	4	145	55	5,625	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000.....															
\$1,000,000 or more.....															
Non-taxable returns, total.....	40,876	36,407	37,379	24,718	250,179	1,245	117,021	44,939	162,059	63,146	168,459	15,922	167,568	10,772	(*)
No adjusted gross income.....	7,849	9,019	5,714	8,307	35,005	281	16,819	13,895	21,183	13,893	45,991	5,051	45,504	4,235	(*)
Under \$600.....	2,593	895	1,795	636	19,909	33	9,752	2,364	11,553	4,194	34,790	2,271	34,591	2,023	(*)
\$600 under \$1,000.....	6,477	2,708	5,170	2,776	32,463	57	7,358	1,237	10,955	2,253	20,825	1,344	20,825	901	(*)
\$1,000 under \$2,000.....	6,771	4,435	6,976	2,695	46,381	67	25,860	5,035	32,675	7,238	38,087	3,600	37,888	1,832	(*)
\$2,000 under \$3,000.....	4,051	2,523	3,990	1,476	16,026	27	20,983	6,178	28,894	6,413	15,843	1,876	15,843	891	(*)
\$3,000 under \$4,000.....	3,786	1,693	3,392	1,406	27,162	117	18,763	4,022	20,984	5,862	7,575	7,575	7,575	277	(*)
\$4,000 under \$5,000.....	9,349	15,084	10,342	7,422	19,503	77	8,943	1,767	13,348	4,407	2,895	2,894	2,894	243	(*)
\$5,000 or more.....					32,733	586	12,945	10,441	22,466	18,386	2,454	607	2,448	350	(*)
Returns under \$5,000.....	86,144	34,441	88,890	30,953	499,064	966	191,795	53,522	355,191	82,433	173,572	16,690	172,386	10,916	1,386
Returns \$5,000 under \$10,000.....	179,070	205,140	45,204	45,204	367,337	1,172	91,275	23,745	301,458	92,560	3,984	1,259	3,984	742	(*)
Returns \$10,000 under \$15,000.....	127,578	48,558	185,476	58,259	142,740	2,177	26,590	13,259	13,259	64,849	(*)	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	157,441	165,198	339,732	351,491	207,425	5,184	33,023	64,541	186,937	294,584	548	1,478	346	291	231

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data." (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Returns with tax due at time of filing

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 33. — RETURNS WITH TAX DUE, OR NEITHER TAX DUE NOR OVERPAYMENT: TYPE OF TAXPAYMENT BY ADJUSTED GROSS INCOME CLASSES —Continued

Adjusted gross income classes	Returns by type of taxpayer											
	Returns with neither overpayment nor tax due at time of filing						Returns with overpayment or tax due at time of filing					
	Tax withheld and no payments on 1967 declarations			Tax withheld and payments on 1967 declaration			Payments on 1967 declaration and no tax withheld			Neither tax withheld nor payments on 1967 declaration		
Total number of returns	Number of returns	Tax withheld (Thousand dollars)	Other tax payments ¹ (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Payments on 1967 declaration (Thousand dollars)	Other tax payments ¹ (Thousand dollars)	Number of returns	Payments on 1967 declaration (Thousand dollars)	Other tax payments ¹ (Thousand dollars)	Number of returns	Other tax payments ¹ (Thousand dollars)
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
2,980,515	225,344	123,524	254	7,127	5,599	4,678	27	14,500	15,025	33	2,733,543	51
242,372	223,547	123,398	235	6,928	5,594	4,668	13	11,896	14,505	25	(*)	(*)
35,288	35,288	3,268	-	-	-	-	-	-	-	-	-	-
32,284	32,284	6,883	-	-	-	-	-	-	-	-	-	-
46,641	46,641	16,272	7	-	-	-	-	3,778	1,261	-	(*)	(*)
23,316	23,316	10,083	20	-	-	-	-	-	-	-	-	-
22,900	22,900	14,859	17	-	-	-	-	4,672	3,051	-	-	-
23,118	23,118	14,173	2	-	-	-	-	-	-	-	-	-
11,323	11,323	10,095	29	-	-	-	-	2,513	3,172	10	-	-
6,350	6,350	7,489	29	-	-	-	-	-	-	-	-	-
6,887	6,887	7,412	-	-	-	-	-	-	-	-	-	-
15,372	15,372	21,858	131	-	-	-	-	-	-	-	-	-
3,041	3,041	7,461	29	-	-	-	-	414	1,277	4	-	-
1,478	1,478	3,235	-	-	-	-	-	501	4,416	10	-	-
92	92	(*)	(*)	-	-	-	-	13	648	-	-	-
5	5	-	-	-	-	-	-	4	490	1	-	-
1	1	-	-	-	-	-	-	1	190	-	-	-
2,737,942	1,795	126	20	(*)	(*)	(*)	(*)	2,602	519	(*)	2,733,343	(*)
173,283	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	173,262	(*)
280,014	-	-	-	-	-	-	-	-	-	-	279,815	(*)
375,110	(*)	(*)	(*)	-	-	-	-	1,861	287	9	374,245	(*)
971,466	(*)	(*)	(*)	-	-	-	-	-	-	-	970,269	(*)
549,626	(*)	(*)	(*)	-	-	-	-	-	-	-	549,227	(*)
230,620	(*)	(*)	(*)	-	-	-	-	721	227	-	229,623	(*)
99,790	-	-	-	-	-	-	-	-	-	-	99,391	(*)
58,033	-	-	-	-	-	-	-	-	-	-	57,511	(*)
2,821,402	137,326	36,632	46	(*)	(*)	(*)	(*)	5,860	1,565	9	2,676,032	(*)
129,945	68,920	54,028	48	(*)	(*)	(*)	(*)	6,159	4,256	10	52,250	(*)
20,803	15,372	21,858	131	(*)	(*)	(*)	(*)	1,426	2,136	-	2,915	(*)
8,365	3,726	11,006	29	(*)	(*)	(*)	(*)	1,055	7,068	14	2,346	(*)

See text for "Explanations of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

¹Includes excess FICA, credit for nonhighway Federal gasoline tax, credit for taxes paid by regulated investment companies, and type not specified.

²The majority of returns shown in column 31 are balance due returns with no tax payments.

CONTENTS

Older taxpayers benefited from the minimum standard deduction, 93
 Itemized deduction returns of older taxpayers decreased, 93
 Older taxpayers reported large amounts of investment income, 94
 Two out of five age exemption returns were nontaxable, 95
 Taxpayers claimed a retirement income credit of \$192.8 million, 95
 Nine out of ten retirees used the general rule for credit computation, 96

Text tables

- 4.1 Number of returns by type of deduction for all returns and returns with age exemptions: 1966 and 1967, 94
 4.2 Returns of taxpayers age 65 or over: Sources of income or loss, 94
 4.3 All returns and returns of taxpayers age 65 or over: Sources of income or loss, 94

Charts

- 4A Older taxpayers use minimum standard deduction and itemized deductions more frequently than others, 93
 4B Returns and income of taxpayers age 65 or over, 1964-1967, 95

Taxpayers Age 65 or Over; Retirement Income Credit

Basic tables

- 34 Returns with taxpayers age 65 or over: Sources of income and loss, exemptions, taxable income, and tax items, by adjusted gross income classes, 97
 35 Standard deduction returns with taxpayers age 65 or over: Adjusted gross income, exemptions, taxable income, and tax items, by adjusted gross income classes, 101
 36 Itemized deduction returns with taxpayers age 65 or over: Adjusted gross income, exemptions, taxable income, and tax items, by adjusted gross income classes, 102
 37 Returns with retirement income credit: Retirement income, by method of computation and by adjusted gross income classes, 103

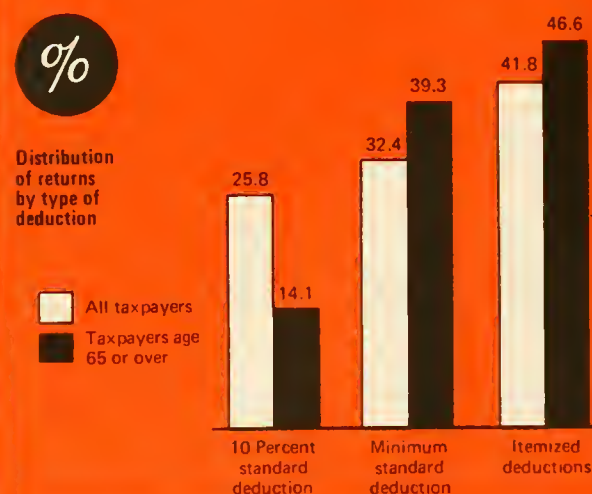
For 1967, returns with age exemptions constituted 9 percent of all returns filed and contained 8 percent of total adjusted gross income. Comparisons of income, deductions, and taxability on these returns with all returns produced contrasting patterns and reflected the special provisions of Federal income tax law which benefited older taxpayers.

The special tax treatment accorded older taxpayers included an additional exemption of \$600 for each taxpayer age 65 or over. As indicated in an earlier section (table 2.5, section 2), approximately 8.4 million age exemptions were claimed on the 6.6 million returns filed by older taxpayers, and they constituted 43 percent of the 19.4 million total number of exemptions claimed on these returns. Other provisions of the law which benefited older taxpayers were the minimum standard deduction, the exclusion of certain income for tax purposes, the retirement income credit, and the exclusion of all or part of the gain on the sale of a personal residence.

OLDER TAXPAYERS BENEFITED FROM THE MINIMUM STANDARD DEDUCTION

The minimum standard deduction was more liberal for older taxpayers than for taxpayers generally because age exemptions were used in its computation. For example, married taxpayers, both of whom were age 65 or over and filing a joint return, were entitled to a minimum standard deduction of \$600 (\$200 plus \$400--\$100 for each personal exemption and \$100 for each age exemption). This deduction was allowed in addition to a \$2,400 deduction for their four exemptions. The minimum standard deduction, like the 10 percent standard deduction, could not exceed \$1,000 (or \$500 for married taxpayers filing separately). Chart 4A shows that about 39 percent of the returns with age exemptions and positive adjusted gross income reflected the minimum standard deduction as compared with about 32 percent for all returns.

Chart 4A
Older taxpayers use minimum standard deduction and itemized deductions more frequently than others



ITEMIZED DEDUCTION RETURNS OF OLDER TAXPAYERS DECREASED

Liberal deductions for medical and dental expenses were no longer allowed taxpayers age 65 or over for tax years beginning after December 31, 1966, and the 1 percent and 3 percent limitations on medical expenses based on adjusted gross income therefore applied to all taxpayers regardless of age. This law change may have contributed to the 6.9 percent decrease from 1966 in the number of returns with itemized deductions filed by older taxpayers, since medical expenses have his-

Table 4.1—NUMBER OF RETURNS BY TYPE OF DEDUCTION FOR ALL RETURNS AND RETURNS WITH AGE EXEMPTIONS: 1966 AND 1967

(Taxable and nontaxable returns)				
Type of deduction and adjusted gross income classes	1966	1967	Change, 1966 to 1967	
	(1)	(2)	Number	Percent
ALL RETURNS				
With itemized deductions, total.....	28,560,191	29,774,420	1,214,229	4.3
Under \$5,000.....	5,704,517	5,295,286	-409,231	-7.2
\$5,000 under \$10,000.....	12,693,402	12,572,659	-120,743	-1.0
\$10,000 under \$15,000.....	6,567,336	7,477,882	910,546	13.9
\$15,000 or more.....	3,594,936	4,428,593	833,657	23.2
With minimum standard deduction, total..	23,583,672	23,134,025	-449,647	-1.9
Under \$5,000.....	21,807,059	21,550,594	-256,465	-1.2
\$5,000 under \$10,000.....	1,776,128	1,582,928	-193,200	-10.9
\$10,000 under \$15,000.....	(*)	(*)	-	-
\$15,000 or more.....	-	-	-	-
With 10 percent standard deduction, total.....	17,642,322	18,374,080	731,758	4.1
Under \$5,000.....	5,069,291	5,168,790	99,499	2.0
\$5,000 under \$10,000.....	9,328,030	9,679,108	351,078	3.8
\$10,000 under \$15,000.....	2,694,773	2,907,052	212,279	7.9
\$15,000 or more.....	550,223	619,130	68,902	12.5
RETURNS WITH AGE EXEMPTIONS				
With itemized deductions, total.....	3,237,119	3,013,969	-223,150	-6.9
Under \$5,000.....	1,606,317	1,448,763	-157,554	-9.8
\$5,000 under \$10,000.....	997,664	897,140	-100,524	-10.1
\$10,000 under \$15,000.....	270,383	270,680	297	.1
\$15,000 or more.....	362,755	397,386	34,631	9.5
With minimum standard deduction, total..	2,385,119	2,545,813	160,694	6.7
Under \$5,000.....	2,342,732	2,508,859	166,127	7.1
\$5,000 under \$10,000.....	42,387	36,954	-5,433	-12.8
\$10,000 under \$15,000.....	-	-	-	-
\$15,000 or more.....	-	-	-	-
With 10 percent standard deduction, total.....	736,566	914,573	178,007	24.2
Under \$5,000.....	190,886	189,136	-1,750	-.9
\$5,000 under \$10,000.....	386,915	512,719	125,804	32.5
\$10,000 under \$15,000.....	115,213	147,669	32,456	28.2
\$15,000 or more.....	43,552	65,049	21,497	49.4

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

torically constituted one of their largest single itemized deductions. Table 4.1 shows that corresponding with the decline in itemized deduction returns of older taxpayers, there was a 24.2 percent increase in 10 percent standard deduction returns and a 6.7 percent increase in minimum standard deduction returns. In contrast, the number of itemized deduction returns filed by all taxpayers increased, returns with the 10 percent standard deduction increased moderately less than for older taxpayers, while minimum standard deduction returns actually decreased slightly.

For 1967, there were 3.8 million joint returns with age exemptions filed. The composition of income on returns with one age exemption differed from that on returns with two age exemptions. About 1.9 million taxpayers under 65 appeared on joint returns of older taxpayers where either the husband or wife was not age 65 or over. Table 4.2 shows that about two-thirds of adjusted gross income on joint returns with one age exemption was composed of income from employment and business activities as compared with about one-third on joint returns with two age exemptions. Investment and retirement income constituted the bulk of income on the latter returns.

OLDER TAXPAYERS REPORTED LARGE AMOUNTS OF INVESTMENT INCOME

Sources of income reported by older taxpayers are shown in table 4.3. This table contrasts the composition

Table 4.2—RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME OF LOSS

(Taxable and nontaxable returns)						
Item	Returns with one taxpayer age 65 or over				Returns with two taxpayers age 65 or over	
	All returns		Joint returns		Amount	Percent of adjusted gross income
	Amount	Percent of adjusted gross income	Amount	Percent of adjusted gross income		
	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit.....	28,131,797	100.0	15,057,223	100.0	13,801,243	100.0
Salaries and wages (gross).....	10,843,646	38.5	7,937,464	52.7	3,766,330	27.3
Business or profession net profit less net loss.....	1,331,409	4.7	1,018,300	6.8	741,058	5.4
Farm net profit less net loss.....	203,347	0.7	118,906	0.8	123,685	0.9
Partnership net profit less net loss.....	833,438	3.0	538,848	3.6	523,065	3.8
Sales of capital assets net gain less net loss.....	2,393,831	8.5	1,231,305	8.2	1,447,237	10.5
Dividends in adjusted gross income.....	4,615,413	16.4	1,305,216	8.7	2,328,460	16.9
Interest received.....	3,994,067	14.2	1,453,782	9.7	2,245,502	16.3
Rent net income less net loss.....	1,042,606	3.7	338,852	2.3	684,823	5.0
Royalties net income less net loss.....	158,272	0.6	55,195	0.4	113,343	0.8
Pensions and annuities.....	2,212,926	7.9	920,668	6.1	1,591,048	11.5
All other sources, income less loss.....	639,117	2.3	238,484	1.6	289,788	2.1
Statutory adjustments ¹	136,210	-0.5	99,763	-0.7	53,038	-0.4

¹Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.

NOTE: Detail may not add to total because of rounding.

Table 4.3—ALL RETURNS AND RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME OR LOSS (Taxable and nontaxable returns)

Item	All returns		All returns with at least one taxpayer 65 or over		
	Amount	Percent of adjusted gross income	Amount	Percent of—	
	(Thousand dollars)		(Thousand dollars)	Adjusted gross income	Income for all returns
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income less deficit.....	504,809,479	100.0	41,933,040	100.0	8.3
Salaries and wages (gross).....	411,646,226	81.5	14,609,976	34.8	3.5
Business or profession net profit less net loss.....	27,391,139	5.4	2,072,467	4.9	7.6
Farm net profit less net loss.....	3,353,443	0.7	327,032	0.8	9.8
Partnership net profit less net loss.....	11,534,274	2.3	1,356,503	3.2	11.8
Sales of capital assets net gain less net loss.....	13,681,885	2.7	3,841,068	9.2	28.1
Dividends in adjusted gross income.....	14,202,149	2.8	6,943,873	16.6	48.9
Interest received.....	14,899,452	3.0	6,239,569	14.9	41.9
Rent net income less net loss.....	2,538,289	0.5	1,727,429	4.1	68.1
Royalties net income less net loss.....	676,620	0.1	271,615	0.6	40.1
Pensions and annuities.....	5,046,015	1.0	3,803,974	9.1	75.4
All other sources, income less loss.....	4,182,472	0.8	928,905	2.2	22.2
Statutory adjustments ¹	4,341,934	-0.9	189,248	-0.5	-4.4

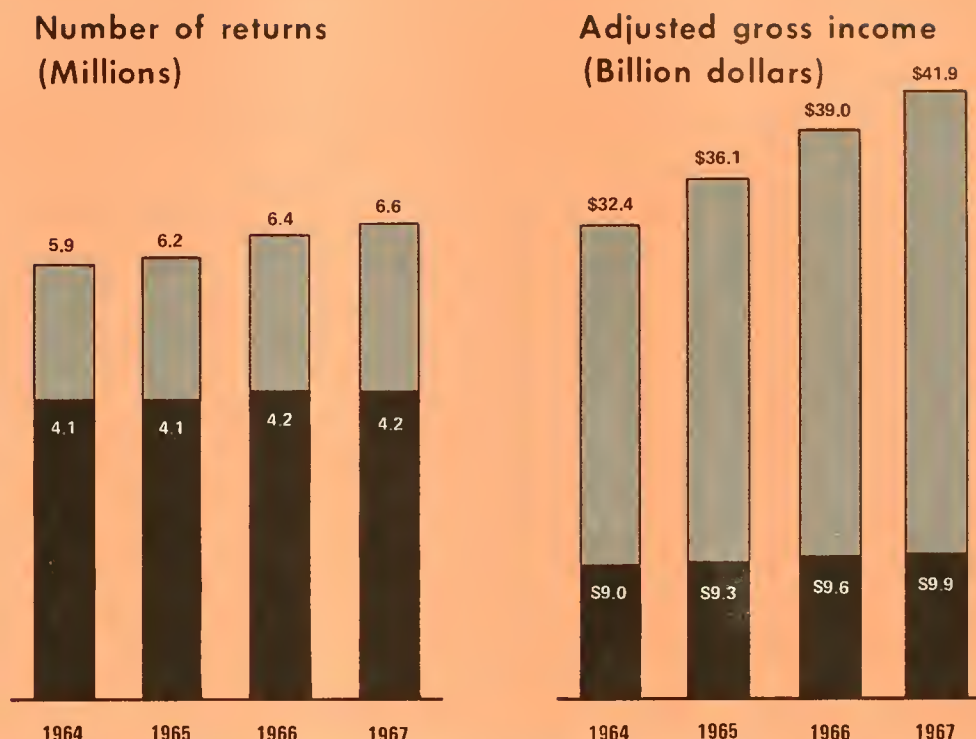
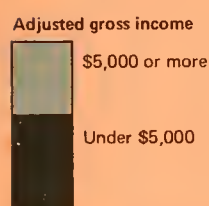
¹Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.

NOTE: Detail may not add to total because of rounding.

of income for taxpayers age 65 or over with all taxpayers. Salaries and wages represented only 34.8 percent of adjusted gross income on returns with at least one age exemption. The percentage for all returns was 81.5. Conversely, dividends and interest constituted 16.6 percent and 14.9 percent, respectively, of income for age exemption returns, but they comprised only 2.8 percent and 3.0 percent of the income for all returns. Returns with age exemptions contained 8.3 percent of the adjusted gross income total of \$504.8 billion reported for 1967. However, they reflected 40.1 percent of the royalties, 41.9 percent of the interest, 48.9 percent of the dividends, 68.1 percent of the rents, and 75.4 percent of the pensions and annuities reported by all taxpayers.

Chart 4B

Returns and income of taxpayers age 65 or over, 1964-1967



The distribution of total income on returns filed by older taxpayers also presents a contrast. Chart 4B shows that 64.5 percent of these returns reflected income under \$5,000; whereas on returns of all taxpayers, about 45 percent were in this classification. However, the aged received benefits under the Social Security and Railroad Retirement Acts which were excluded from gross income and therefore not reported for tax purposes.

As shown in chart 4B, age exemption returns with income \$5,000 or more have been gradually increasing in number as well as in proportion to total age exemption returns. The number of returns with income under \$5,000 has remained relatively stable, although they have tended to decline in proportion.

Chart 4B also reflects the disparity in distribution of income of older taxpayers. The 4.2 million age exemption returns with income less than \$5,000 reflected about one-fourth of the total adjusted gross income of older taxpayers. In addition, the proportionate share of income for lower income older taxpayers has decreased while that for higher income taxpayers has grown.

TWO OUT OF FIVE AGE EXEMPTION RETURNS WERE NONTAXABLE

Exclusions from gross income, benefits gained under special provisions of the law, and the higher proportion of low income returns contributed to a large number

of nontaxable age exemption returns. For 1967, about 41 percent of these returns were nontaxable as compared with 18 percent of all returns. However, with the continuing upward shift in income distribution, there has been a decrease in nontaxable returns filed by older taxpayers over the past few years. Since 1964, the number of nontaxable returns with age exemptions has decreased by 9 percent as compared with an increase of 30 percent in taxable returns and an overall increase of 11 percent in returns filed by these taxpayers.

TAXPAYERS CLAIMED A RETIREMENT INCOME CREDIT OF \$192.8 MILLION

The retirement income credit was designed to provide those who received retirement income subject to tax an exemption which approximated that received by recipients of Social Security and other tax exempt benefit payments. For 1967, a total retirement income credit of \$192.8 million was claimed on 1.8 million income tax returns. As shown in table 37, about 98 percent of these Forms 1040 had supporting schedule B attached outlining the credit computation. Tabulations other than the number of returns and amount of credit were not possible for the other 2 percent with no schedule B.

In general, the credit was available to each taxpayer who met the following conditions:

(1) Received "earned income" in excess of \$600 in each of any 10 calendar years prior to the current

year. This provision corresponded with the "work qualifying test" used for Social Security purposes.

(2) Received "retirement income" in the taxable year which was included in gross income. Since the credit was intended to substitute for the tax advantages granted Social Security payments, the credit was limited to retirement income. For persons under 65 years of age, retirement income included only pensions and annuities received under a public retirement system. Retirement income of taxpayers age 65 or older included taxable income from pensions, annuities, interest, dividends, and gross rents. Of the 2.1 million retirees represented on schedules B, about 91 percent were age 65 or over.

(3) Amounts received under the Social Security Act, Railroad Retirement Act, and certain other tax exempt benefits did not exceed the maximum amount of retirement income allowed for computation of the credit. This provision reduced the maximum by the amount of any pension or annuity not included in gross income. About 74 percent of the schedules B showed a deduction for such tax exempt benefits.

(4) Current "earned income" did not exceed certain specified levels. This provision corresponded to the test of retirement income adopted for Social Security purposes. Maximum retirement income for credit computation was reduced by (a) current earned income in excess of \$900 for taxpayers under 62 years of age and (b) 50 percent of the earned income over \$1,200 but not in excess of \$1,700 plus 100 percent of earned income over \$1,700 for taxpayers 62 but under 72 years of age. There was no limitation on earned income for taxpayers 72 years of age or older. About 6 percent of the schedule B returns reflected a reduction for earned income.

NINE OUT OF TEN RETIREES USED THE GENERAL RULE FOR CREDIT COMPUTATION

Two methods were available for computation of the retirement income credit.

(1) General Rule--Under this method, the credit was 15 percent applied to the lesser of retirement income received during the year on \$1,524 (\$3,048 on joint returns where husband and wife each qualified for the credit) minus the total of tax exempt benefits and current income above the specified levels mentioned in (4) above. The general rule for credit computation was used by 89 percent of the total retirees.

(2) Alternative method--This method was available to taxpayers who filed a joint return and who were both 65 years of age or older. This computation provided that only one of the taxpayers was required to meet the earned income test, and it increased the maximum limitation on the amount of combined retirement income to \$2,286 reduced by tax-exempt benefits and earned income above the specified levels. Of the 564,000 retirees eligible for the alternative method, about 40 percent actually computed their credit by this method. The remaining eligible retirees presumably chose the general rule because it afforded either an equal credit or a larger credit. This would occur where both spouses had retirement income, and the sum of their separate bases for the credit equaled or exceeded the base computed under the alternative method.

The result of this computation was the tentative credit. In determining the actual credit, there was a limitation whereby the credit could not exceed income tax reduced by any credits for dividends received, foreign taxes, and for tax-free covenant bonds. The actual credit of \$188.1 million on returns with schedules B was therefore \$33.1 million less than the tentative credit.

In using table 37, the following should be noted:

(1) Total returns with schedule B reflecting use of the general rule (column 12) will not equal the sum of the number of returns of retirees under age 65 (column 16) plus the number of returns of retirees age 65 or over (column 20). The difference of 38,733 returns is due to joint returns which had both a retiree under 65 and a retiree 65 or over. These returns were tabulated in both categories, but they were counted only once in the total.

(2) The retirement income credit on returns with schedule B reflecting the general rule (column 14) will not equal the sum of credit for retirees under 65 (column 18) plus credit for retirees 65 or over (column 22). The difference of \$7,226,000 is also due to the same reason mentioned above.

(3) Retirement income in adjusted gross income will not equal the amount of retirement income in schedule B because the retirement income in adjusted gross income included the income of both husband and wife even though only one was eligible for retirement income credit. In addition, retirement income in adjusted gross income included net rental income after depreciation, repairs, and other expenses rather than the gross amount.

Table 34.—RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	6,561,206	19,399,824	141,933,040	3,108,041	14,609,976	628,039	2,388,975	112,708	316,508	321,840	630,422	160,392	303,390
Taxable returns, total.....	3,893,113	11,338,448	37,029,269	2,219,386	13,466,376	378,590	2,154,947	48,731	121,504	146,885	487,806	64,476	140,035
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	157,112	314,225	280,553	73,525	105,535	7,580	9,123	(*)	(*)	5,386	6,218	(*)	(*)
\$2,000 under \$3,000.....	439,311	977,429	1,108,732	196,659	374,537	27,163	41,234	2,593	2,054	14,562	19,144	5,585	4,173
\$3,000 under \$4,000.....	529,517	1,456,546	1,850,454	281,274	764,018	40,289	79,120	3,391	1,599	24,331	38,779	9,974	7,260
\$4,000 under \$5,000.....	499,496	1,473,207	2,245,942	275,361	990,430	40,694	99,378	5,181	2,411	20,147	36,517	7,375	6,324
\$5,000 under \$6,000.....	410,832	1,214,462	2,255,926	240,957	1,060,169	36,971	105,215	4,389	4,016	13,365	34,721	5,386	7,171
\$6,000 under \$7,000.....	323,801	1,013,288	2,094,480	208,291	1,058,975	30,382	97,308	5,386	6,568	13,570	35,342	6,383	4,256
\$7,000 under \$8,000.....	272,213	847,302	2,029,743	192,569	1,155,418	22,475	85,067	2,992	10,544	8,777	30,923	3,657	4,943
\$8,000 under \$9,000.....	222,556	669,690	1,892,170	141,387	949,497	16,591	62,539	2,793	2,434	7,580	33,487	3,391	5,069
\$9,000 under \$10,000.....	163,731	518,206	1,547,759	102,648	735,367	21,845	101,398	1,995	1,595	6,383	29,952	2,194	1,560
\$10,000 under \$15,000.....	415,496	1,335,918	4,993,030	255,594	2,230,952	55,114	326,818	6,467	7,115	16,407	80,353	7,928	17,755
\$15,000 under \$20,000.....	169,801	554,149	2,921,942	94,344	1,042,685	26,931	223,596	3,622	5,312	6,668	44,356	2,742	7,517
\$20,000 under \$50,000.....	223,228	738,035	6,619,826	117,435	1,744,779	42,844	603,433	6,616	23,147	7,919	73,306	5,854	26,234
\$50,000 under \$100,000.....	47,530	162,359	3,200,359	27,956	757,380	7,932	214,810	1,822	14,909	1,335	16,779	1,879	17,634
\$100,000 under \$200,000.....	13,460	46,475	1,800,666	8,217	324,661	1,813	74,934	810	14,865	349	5,858	837	13,462
\$200,000 under \$500,000.....	4,081	13,939	1,185,012	2,525	130,105	436	23,021	361	11,833	86	1,842	371	9,760
\$500,000 under \$1,000,000.....	668	2,283	449,715	442	29,035	66	3,878	74	3,776	14	169	88	4,637
\$1,000,000 or more.....	280	935	552,960	202	12,833	24	4,075	40	9,271	6	60	34	1,917
Nontaxable returns, total.....	2,668,095	8,061,377	14,903,773	888,656	1,143,602	249,448	234,029	63,975	195,006	174,954	142,616	95,913	163,356
No adjusted gross income.....	86,851	255,124	296,661	9,024	14,385	4,400	5,356	27,623	126,122	(*)	(*)	30,823	97,465
Under \$600.....	188,520	515,707	64,706	47,963	17,418	28,925	11,719	8,046	6,517	35,707	9,807	16,352	15,470
\$600 under \$1,000.....	238,876	672,563	192,921	98,176	72,994	40,289	24,654	4,588	3,609	30,121	16,646	9,974	8,922
\$1,000 under \$2,000.....	1,129,306	3,084,707	1,683,217	405,333	464,212	99,336	91,789	8,777	31,394	64,432	58,527	24,137	20,930
\$2,000 under \$3,000.....	655,250	2,182,373	1,602,112	225,618	367,309	49,050	55,886	5,585	3,208	30,504	34,271	9,575	9,546
\$3,000 under \$4,000.....	227,765	830,318	777,788	68,041	120,067	14,562	18,921	7,574	8,427	9,574	12,231	3,790	3,467
\$4,000 under \$5,000.....	81,606	305,997	362,261	20,851	35,472	8,179	12,575	7,574	2,593	5,584	12,231	3,790	3,467
\$5,000 or more.....	59,921	214,588	517,429	13,560	51,745	4,707	13,129	1,782	15,729	1,185	4,612	1,262	7,556
Returns under \$5,000.....	4,233,610	12,068,195	19,872,025	1,701,824	3,326,374	360,467	449,754	73,559	185,395	238,196	238,660	118,384	173,919
Returns \$5,000 under \$10,000.....	1,446,813	4,459,756	10,157,029	898,984	5,001,695	132,481	459,471	18,951	28,905	50,673	167,320	22,010	25,293
Returns \$10,000 under \$15,000.....	418,348	1,343,946	5,027,874	255,594	2,230,952	55,348	327,799	6,600	9,599	16,473	80,995	8,061	19,154
Returns \$15,000 or more.....	462,435	1,527,927	16,876,112	251,639	4,050,955	79,743	1,151,951	13,598	92,609	16,498	143,447	11,937	85,024

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Net gain		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	208,173	1,512,796	57,984	156,293	1,484,004	3,998,546	214,700	157,478	40,103	49,865	11,495	11,386	20,267	51,708
Taxable returns, total.....	157,265	1,442,739	38,336	95,117	1,048,170	3,657,024	164,304	116,038	23,929	35,103	6,218	8,117	10,245	16,655
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	13,298	5,113	2,975	1,785	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	8,949	12,324	(*)	(*)	63,536	31,545	9,724	7,737	(*)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	8,960	16,218	5,757	10,605	85,206	78,375	8,937	7,490	3,386	1,339	2,986	2,049	3,585	2,831
\$4,000 under \$5,000.....	5,779	15,274			101,274	82,466	13,503	7,893						
\$5,000 under \$6,000.....	11,536	35,130	4,172	2,207	102,859	99,313	13,763	8,179	2,787	7,185				
\$6,000 under \$7,000.....	10,744	35,856			76,081	77,330	11,790	8,673						
\$7,000 under \$8,000.....	7,958	34,111	5,164	5,096	64,649	81,637	11,985	9,169	3,584	2,422				
\$8,000 under \$9,000.....	8,151	26,836			68,652	117,130	12,904	8,442						
\$9,000 under \$10,000.....	5,015	26,665	8,395	8,976	49,729	93,414	4,086	2,909			1,679	1,619	3,450	4,103
\$10,000 under \$15,000.....	23,217	115,656			156,228	339,691	25,745	16,492	4,523	5,779				
\$15,000 under \$20,000.....	16,542	113,180	2,301	3,353	85,639	268,811	13,109	9,184	2,706	2,826			339	143
\$20,000 under \$50,000.....	33,288	434,906	6,496	12,968	133,575	755,991	26,217	20,215	4,340	10,007	805	2,545	1,880	5,345
\$50,000 under \$100,000.....	11,210	284,444	2,627	19,037	32,937	454,728	7,219	5,829	1,002	1,996	210	1,022	556	1,914
\$100,000 under \$200,000.....	3,416	154,835	1,142	10,634	10,291	361,146	1,828	1,570	385	1,196	84	385	247	894
\$200,000 under \$500,000.....	1,068	94,282	519	11,372	3,368	347,544	454	409	160	905	37	190	143	1,007
\$500,000 under \$1,000,000.....	178	30,772	122	5,206	593	184,728	45	42	33	366	15	117	29	197
\$1,000,000 or more.....	57	10,907	51	4,571	255	278,062	20	20	26	375	3	98	16	156
Nontaxable returns, total.....	50,910	70,057	19,648	61,175	435,836	341,524	50,395	41,439	16,173	14,762	5,278	3,269	10,023	35,051
No adjusted gross income.....	2,154	3,083	5,175	50,563	16,075	37,456	5,829	8,549	2,302	3,303	(*)	(*)	3,052	18,204
Under \$600.....	3,973	5,498	(*)	(*)	21,959	5,882	6,355	4,868			(*)	(*)		
\$600 under \$1,000.....	7,153	4,415			32,414	11,910	3,574	2,726	4,776	1,475			4,372	8,689
\$1,000 under \$2,000.....	22,176	22,997	6,156	4,208	149,585	84,250	9,239	6,875						
\$2,000 under \$3,000.....	10,140	17,638			107,834	70,470	12,512	9,126						
\$3,000 under \$4,000.....	3,585	9,211	6,727	5,755	57,796	40,247	5,164	3,134	7,752	9,299				
\$4,000 under \$5,000.....					27,992	19,422	3,180	2,887						
\$5,000 or more.....	1,729	7,215			22,181	71,887	4,542	3,274	1,343	685	(*)	(*)	2,599	8,158
Returns under \$5,000.....	74,065	107,991	26,624	68,267	676,968	467,136	80,993	63,070	19,213	16,124	6,266	3,454	10,814	28,657
Returns \$5,000 under \$10,000.....	44,634	162,044	11,918	9,047	380,830	508,350	58,187	40,136	7,563	9,762	2,787	1,954	4,771	11,411
Returns \$10,000 under \$15,000.....	23,417	117,162	6,046	8,101	157,289	342,514	26,278	16,747	4,590	5,818	(*)	(*)	1,461	1,500
Returns \$15,000 or more.....	66,057	1,125,599	13,396	70,878	268,917	2,680,546	49,242	37,525	8,737	18,161	2,042	5,578	3,221	10,140

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Individual Returns/1967 • Age 65 or Over; Retirement Income Credit

Table 34.—RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total.....	1,970,945	6,943,873	5,148,453	6,239,569	1,807,053	3,803,974	1,333,762	1,945,995	310,260	218,566	169,143	280,177	4,577	8,562
Taxable returns, total.....	1,445,206	6,466,226	3,242,410	4,848,608	1,099,379	2,707,692	718,800	1,405,025	181,241	131,584	113,046	248,732	4,364	4,947
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	30,557	11,744	121,694	75,373	35,909	39,769	24,412	20,662	(*)	(*)	(*)	(*)	-	-
\$2,000 under \$3,000.....	111,325	79,728	337,676	288,655	141,049	200,819	63,342	59,571	13,702	4,038	2,787	3,572	-	-
\$3,000 under \$4,000.....	107,983	82,660	395,757	364,923	166,681	331,939	92,741	103,709	21,836	9,620	10,921	8,239	(*)	(*)
\$4,000 under \$5,000.....	145,196	153,699	399,870	406,015	156,636	339,959	86,592	102,881	19,265	10,697	13,109	15,671	-	-
\$5,000 under \$6,000.....	129,402	207,881	332,948	346,566	107,168	258,312	73,419	104,514	19,265	16,355	7,951	7,599	-	-
\$6,000 under \$7,000.....	102,449	160,924	262,206	277,442	101,828	273,398	54,222	86,495	20,661	8,243	9,536	4,126	-	-
\$7,000 under \$8,000.....	85,008	198,853	240,802	255,250	60,773	134,679	45,507	57,656	14,688	6,441	9,331	9,348	-	-
\$8,000 under \$9,000.....	97,198	191,913	189,977	268,237	59,546	165,656	42,099	75,885	7,353	2,628	3,973	9,363	-	-
\$9,000 under \$10,000.....	66,075	152,508	147,208	208,400	42,018	138,655	31,234	63,967	9,370	4,030	7,420	7,648	-	-
\$10,000 under \$15,000.....	216,194	648,334	378,401	696,786	109,726	311,094	85,121	193,230	21,202	10,312	13,786	16,566	1,273	388
\$15,000 under \$20,000.....	112,436	496,147	160,368	400,454	55,671	159,174	43,185	138,250	9,434	6,438	9,473	15,970	-	-
\$20,000 under \$50,000.....	179,777	1,577,514	212,433	782,418	56,720	246,453	58,846	254,626	15,566	28,599	16,889	57,110	541	804
\$50,000 under \$100,000.....	43,817	956,380	45,522	269,443	11,239	69,045	13,265	93,500	3,592	11,028	4,930	37,981	338	989
\$100,000 under \$200,000.....	12,910	654,635	12,757	116,845	3,236	26,824	3,583	35,074	1,160	4,872	1,837	26,531	139	1,062
\$200,000 under \$500,000.....	3,944	494,690	3,875	56,841	971	9,604	987	11,759	444	3,625	707	16,638	67	656
\$500,000 under \$1,000,000.....	657	176,365	644	16,162	144	1,618	173	2,262	81	2,955	133	6,884	14	234
\$1,000,000 or more.....	278	222,251	272	18,798	64	694	72	984	48	998	64	5,402	8	452
Nontaxable returns, total....	525,741	477,648	1,906,043	1,390,962	707,674	1,096,282	614,962	540,971	129,017	86,982	56,098	31,447	(*)	(*)
No adjusted gross income....	12,769	13,736	42,921	34,737	4,703	8,809	12,605	13,837	20,710	33,478	2,840	2,589	(*)	(*)
Under \$600.....	12,528	5,072	93,119	26,319	8,743	5,803	34,375	11,369	14,107	6,169	(*)	(*)	-	-
\$600 under \$1,000.....	25,671	5,351	131,848	41,855	15,093	9,902	52,637	25,343	9,735	2,389	4,372	1,634	-	-
\$1,000 under \$2,000.....	188,350	87,749	783,132	445,843	253,304	270,988	262,892	189,691	40,497	15,601	18,285	4,889	-	-
\$2,000 under \$3,000.....	150,059	95,112	528,080	426,879	256,758	384,408	149,984	147,842	26,607	18,787	15,486	5,735	-	-
\$3,000 under \$4,000.....	72,771	74,045	205,389	201,861	108,664	228,128	58,776	71,185	12,510	5,203	9,929	5,438	-	-
\$4,000 under \$5,000.....	32,352	42,910	68,489	92,659	42,076	111,460	21,044	34,598	1,197	962	3,989	10,878	(*)	(*)
\$5,000 or more.....	31,241	153,673	53,065	120,809	18,333	76,784	22,649	47,106	3,654	4,393	3,989	10,878	(*)	(*)
Returns under \$5,000.....	889,560	651,807	3,107,975	2,405,119	1,189,616	1,931,984	859,401	780,687	183,741	107,648	79,125	48,133	(*)	(*)
Returns \$5,000 under \$10,000.....	506,136	964,607	1,220,866	1,442,243	388,056	1,042,463	267,324	426,053	74,153	39,881	42,034	46,489	-	-
Returns \$10,000 under \$15,000.....	218,317	659,132	380,688	704,681	110,751	314,978	86,115	199,188	21,863	10,749	13,786	16,566	(*)	(*)
Returns \$15,000 or more.....	356,932	4,668,327	438,924	1,687,526	118,630	514,549	120,922	540,067	30,503	60,288	34,198	168,989	1,857	7,922
Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources (net)	Sick pay exclusion		Moving expense deduction		
	Net income		Net loss		Net profit		Net loss							
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
Grand total.....	170,901	430,051	4,913	8,322	24,694	242,599	9,105	50,134	305,168	43,505	48,292	902	598	
Taxable returns, total.....	129,587	384,855	2,525	5,825	23,280	239,657	4,335	23,341	290,776	37,352	38,726	902	598	
Under \$1,000.....	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	(*)	(*)	-	-	-	-	-	-	7,910	(*)	(*)	-	-	
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	21,035	-	-	-	-	
\$3,000 under \$4,000.....	8,134	10,312	-	-	(*)	(*)	(*)	(*)	14,674	10,317	12,226	-	-	
\$4,000 under \$5,000.....	13,492	18,606	-	-	-	-	-	-	23,450	-	-	-	-	
\$5,000 under \$6,000.....	10,322	19,651	-	-	-	-	-	-	16,506	6,948	8,449	-	-	
\$6,000 under \$7,000.....	11,321	15,963	-	-	(*)	(*)	(*)	(*)	15,987	-	-	-	-	
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	16,152	-	-	-	-	
\$8,000 under \$9,000.....	8,139	8,032	(*)	(*)	-	-	-	-	19,595	6,748	5,832	-	-	
\$9,000 under \$10,000.....	4,599	4,550	-	-	7,448	25,364	-	-	1,994	-	-	-	-	
\$10,000 under \$15,000.....	24,871	55,421	-	-	-	-	-	-	49,861	7,734	6,432	704	461	
\$15,000 under \$20,000.....	11,559	33,587	911	2,891	3,245	17,267	1,174	3,679	16,886	2,670	2,043	-	-	
\$20,000 under \$50,000.....	25,075	107,166	958	564	7,384	74,552	1,153	7,955	45,462	2,024	2,671	193	128	
\$50,000 under \$100,000.....	7,166	47,396	390	879	2,810	56,615	580	3,814	22,314	524	663	-	-	
\$100,000 under \$200,000.....	2,538	24,815	150	575	783	35,105	241	2,507	10,969	147	191	4	5	
\$200,000 under \$500,000.....	949	20,104	65	716	178	16,973	133	3,265	4,626	33	65	2	4	
\$500,000 under \$1,000,000.....	157	7,079	12	95	34	7,922	39	866	687	3	6	-	-	
\$1,000,000 or more.....	74	11,475	5	68	7	3,538	23	1,232	2,668	5	5	-	-	
Nontaxable returns, total....	41,313	45,197	2,388	2,497	1,414	2,943	4,770	26,793	14,394	(*)	(*)	-	-	
No adjusted gross income....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	384,203	(*)	(*)	-	-	
Under \$600.....	-	-	-	-	-	-	-	-	1,410	-	-	-	-	
\$600 under \$1,000.....	11,116	6,594	(*)	(*)	-	-	-	-	3,036	-	-	-	-	
\$1,000 under \$2,000.....	-	-	(*)	(*)	-	-	(*)	(*)	43,895	(*)	(*)	-	-	
\$2,000 under \$3,000.....	14,084	17,090	-	-	-	-	(*)	(*)	24,713	-	-	-	-	
\$3,000 under \$4,000.....	8,732	8,852	-	-	-	-	(*)	(*)	15,915	-	-	-	-	
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	7,899	-	-	-	-	
\$5,000 or more.....	7,089	11,694	(*)	(*)	(*)	(*)	(*)	(*)	1,729	(*)	(*)	-	-	
Returns under \$5,000.....	57,041	63,118	2,385	2,464	(*)	(*)	4,660	18,307	79,733	15,676	21,337	-	-	
Returns \$5,000 under \$10,000.....	39,590	55,189	(*)	(*)	4,605	13,294	(*)	(*)	71,494	14,688	14,877	(*)	(*)	
Returns \$10,000 under \$15,000.....	26,065	57,598	(*)	(*)	4,602	16,200	(*)	(*)	52,501	7,734	6,432	(*)	(*)	
Returns \$15,000 or more.....	48,205	254,146	2,361	5,719	14,444	212,055	2,989	23,702	101,440	5,407	5,646	570	295	

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Table 34.—RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expense deduction		Self-employed pension deduction		Total deductions (Thousand dollars)	Standard deduction						Itemized deductions	
						Total		Minimum		10 percent			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Grand total.....	123,743	137,072	4,726	3,286	8,329,707	3,460,386	1,894,874	2,545,813	1,255,655	914,573	639,219	3,013,969	6,434,835
Taxable returns, total.....	101,565	116,836	3,731	3,099	6,108,003	1,624,729	995,268	783,844	367,221	840,883	628,047	2,268,381	5,112,735
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	9,144	4,901	-	-	64,630	121,984	47,965	118,610	47,383	8,539	1,884	35,128	16,666
\$2,000 under \$3,000.....			-	-	222,943	263,647	110,598	258,482	109,296			175,663	112,345
\$3,000 under \$4,000.....			-	-	356,073	264,697	127,204	261,323	126,049			264,819	228,869
\$4,000 under \$5,000.....			-	-	419,511	215,344	108,747	110,658	62,120			284,152	310,763
\$5,000 under \$6,000.....	10,129	5,222	1,534	764	404,407	142,645	79,968	34,771	22,373	114,430	62,898	268,186	324,439
\$6,000 under \$7,000.....	11,719	6,609			352,089	132,523	86,198			81,688	191,278	265,890	
\$7,000 under \$8,000.....	5,990	13,403			330,649	117,062	86,783			116,070	85,990	155,151	243,866
\$8,000 under \$9,000.....	10,589	12,524			306,792	85,704	71,597			-	85,704	71,597	136,852	235,195
\$9,000 under \$10,000.....	20,919	23,540	-	-	240,216	68,565	64,297	-	-	68,565	64,297	95,166	175,919
\$10,000 under \$15,000.....	9,601	13,457	-	-	749,489	147,602	147,109	-	-	147,602	147,109	267,894	602,380
\$15,000 under \$20,000.....	12,514	20,335	1,465	1,452	411,694	38,134	38,009	-	-	38,134	38,009	131,667	373,686
\$20,000 under \$50,000.....	2,169	6,018	608	726	944,512	25,306	25,280	-	-	25,306	25,280	197,922	519,232
\$50,000 under \$100,000.....	585	2,351	105	131	507,965	1,270	1,268	-	-	1,270	1,268	46,260	506,697
\$100,000 under \$200,000.....	214	1,366	17	23	323,477	207	206	-	-	207	206	13,253	323,271
\$200,000 under \$500,000.....	26	313	2	3	252,594	35	35	-	-	35	35	4,046	252,559
\$500,000 under \$1,000,000.....	15	565	-	-	99,340	3	3	-	-	3	3	665	99,337
\$1,000,000 or more.....	22,178	20,239	(*)	(*)	121,622	1	1	-	-	1	1	279	121,621
Nontaxable returns, total....	22,178	20,239	(*)	(*)	2,221,709	1,835,658	899,604	1,761,969	888,434	73,690	11,171	745,586	1,322,102
No adjusted gross income....	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	10,333	7,374	(*)	(*)	86,565	181,749	80,619	170,122	80,214	11,627	405	6,771	5,946
\$600 under \$1,000.....			-	-	113,215	223,567	102,101	211,009	101,120	12,558	981	15,309	11,114
\$1,000 under \$2,000.....			-	-	623,305	917,691	430,911	886,534	426,609	31,157	4,302	211,615	192,394
\$2,000 under \$3,000.....			6,560	5,546	-	-	503,554	414,881	227,474	400,378	223,991	14,503	3,483	240,370	276,079
\$3,000 under \$4,000.....	3,779	2,823	-	-	315,996	72,592	43,356	72,282	43,253	3,845	2,000	155,173	272,639
\$4,000 under \$5,000.....	1,255	2,068	-	-	148,425	21,843	13,086	19,461	11,937			59,762	135,338
\$5,000 or more.....	-	-	-	-	430,649	3,335	2,057	(*)	(*)	-	-	56,586	428,592
Returns under \$5,000.....	38,019	29,303	(*)	(*)	2,854,214	2,697,995	1,292,062	2,508,859	1,231,972	189,136	60,091	1,448,763	1,562,152
Returns \$5,000 under \$10,000.....	39,651	39,482	(*)	(*)	1,865,152	549,673	390,741	36,954	23,683	512,719	367,057	897,140	1,474,412
Returns \$10,000 under \$15,000.....	20,919	23,540	(*)	(*)	781,748	147,669	147,176	-	-	147,669	147,176	270,680	634,573
Returns \$15,000 or more.....	25,154	44,747	2,536	2,638	2,828,593	65,049	64,895	-	-	65,049	64,895	397,386	2,763,698

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits								Income tax after credits (Thousand dollars)	
			Number of returns	Amount (Thousand dollars)		Retirement income credit		Investment credit		Foreign tax credit		All other tax credits			
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	
Grand total.....	11,639,895	2,251,733	4,309,474	24,381,376	6,332,069	1,616,641	170,973	144,334	29,336	47,701	16,144	10,582	3,080	6,112,480	
Taxable returns, total.....	6,803,068	-	3,893,113	24,118,500	6,293,702	1,211,733	135,338	131,584	26,726	47,692	16,060	8,399	3,045	6,112,480	
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	188,535	-	157,112	27,324	3,817	6,948	143	(*)	(*)	-	-	-	-	3,664	
\$2,000 under \$3,000.....	586,457	-	439,311	299,215	43,169	139,504	6,613	3,984	159	-	-	-	-	36,399	
\$3,000 under \$4,000.....	873,927	-	529,517	620,594	92,973	161,761	14,674	6,765	373	(*)	(*)	(*)	(*)	77,748	
\$4,000 under \$5,000.....	883,924	-	499,496	942,811	144,977	181,901	17,331	7,370	449	-	-	-	-	127,091	
\$5,000 under \$6,000.....	728,677	-	410,832	1,122,839	176,964	144,690	17,073	9,758	578	8,766	389	5,827	617	159,315	
\$6,000 under \$7,000.....	607,973	-	323,801	1,134,419	182,423	98,139	15,149	9,962	1,403					165,511	
\$7,000 under \$8,000.....	508,381	-	272,213	1,190,712	196,724	75,365	10,059	7,768	896					185,721	
\$8,000 under \$9,000.....	401,814	-	222,556	1,183,565	203,831	73,049	8,770	7,575	1,226					193,532	
\$9,000 under \$10,000.....	310,924	-	163,731	996,618	173,447	46,088	6,747	6,013	909	8,827	862	-	-	165,650	
\$10,000 under \$15,000.....	801,551	-	415,496	3,441,980	636,463	130,898	17,965	19,799	2,939	-	-	-	-	614,679	
\$15,000 under \$20,000.....	332,489	-	169,801	2,177,783	452,223	56,304	7,673	11,559	2,432	3,448	268	-	-	441,820	
\$20,000 under \$50,000.....	442,821	-	223,228	5,232,496	1,387,724	76,599	10,321	26,336	6,714	14,033	2,289	993	248	1,368,167	
\$50,000 under \$100,000.....	97,416	-	47,530	2,594,984	982,859	14,766	2,032	9,271	3,690	6,613	2,766	396	35	974,323	
\$100,000 under \$200,000.....	27,885	-	13,460	1,449,318	680,576	4,179	570	3,402	2,212	3,109	2,840	137	38	674,876	
\$200,000 under \$500,000.....	8,363	-	4,081	924,057	496,297	1,265	179	1,240	1,443	1,319	2,444	48	22	492,194	
\$500,000 under \$1,000,000.....	1,370	-	668	349,008	195,830	197	27	266	656	260	935	4	3	194,204	
\$1,000,000 or more.....	561	-	280	430,777	243,405	80	12	117	637	126	3,135	2	2,034	237,585	
Nontaxable returns, total....	4,836,826	2,251,733	416,363	262,876	38,368	404,908	35,635	12,749	2,614	(*)	(*)	(*)	(*)	-	
No adjusted gross income....	153,074	86,851	-	-	-	-	-	-	-	-	-	-	-	-	
Under \$600.....	309,424	188,520	-	-	-	-	-	-	-	-	-	-	-	-	
\$600 under \$1,000.....	403,538	238,876	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	1,850,824	1,040,012	89,294	15,209	2,115	87,704	2,083	(*)	(*)	-	-	(*)	(*)	-	
\$2,000 under \$3,000.....	1,309,424	520,512	134,739	81,435	11,641	130,960	11,325	3,978	282	-	-	-	-	-	
\$3,000 under \$4,000.....	498,191	117,992	109,773	59,359	8,769	106,980	8,446	-	-	-	-	-	-	-	
\$4,000 under \$5,000.....	183,598	30,188	51,418	55,851	7,974	49,623	7,675	-	-	-	-	-	-	-	
\$5,000 or more.....	128,753	28,782	31,139	51,022	7,869	29,641	6,106	1,995	1,676	(*)	(*)	-	-	-	
Returns under \$5,000.....	7,240,917	2,222,950	2,010,659	2,101,798	315,435	865,381	68,290	29,273	1,928	(*)	(*)	(*)	(*)	244,903	
Returns \$5,000 under \$10,000.....	2,675,854	23,312	1,423,502	5,672,637	939,848	466,704	63,872	42,472	5,396	(*)	(*)	(*)	(*)	869,728	
Returns \$10,000 under \$15,000.....	806,368	2,586	415,763	3,443,731	636,790	130,964	17,968	20,066	3,262	7,734	780	(*)	(*)	614,679	
Returns \$15,000 or more.....	916,756	2,885	459,550	13,163,210	4,439,996	153,592	20,843	52,523	18,750	28,917	14,763	1,850	2,408	4,383,179	

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Individual Returns/1967 • Age 65 or Over; Retirement Income Credit

Table 34.—RETURNS WITH TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments									
					Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated invest- companies		Nonspecified refundable taxes withheld	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Grand total.....	23,618	4,934	794,492	149,649	2,558,742	1,905,212	60,580	8,339	187,428	9,702	5,386	5,206	2,352	2,719
Taxable returns, total.....	16,959	3,845	511,230	127,314	1,973,848	1,844,827	59,320	8,289	88,348	5,304	4,192	5,168	2,152	2,718
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	10,971	964	60,411	6,944	-	-	(*)	(*)	-	-	-	-
\$2,000 under \$3,000.....	(*)	(*)	36,704	4,137	155,532	27,447	-	-	7,181	268	-	-	-	-
\$3,000 under \$4,000.....	-	-	53,261	7,831	238,183	64,686	-	-	11,564	581	(*)	(*)	-	-
\$4,000 under \$5,000.....	-	-	55,722	9,496	247,879	97,548	(*)	(*)	10,373	386	-	-	(*)	(*)
\$5,000 under \$6,000.....	2,793	224	47,277	9,870	219,697	112,794	-	-	9,564	460	-	-	-	-
\$6,000 under \$7,000.....	-	-	41,896	9,935	198,345	118,788	11,115	760	8,971	407	-	-	-	-
\$7,000 under \$8,000.....	-	-	32,516	8,110	181,038	134,982	-	-	6,577	379	-	-	-	-
\$8,000 under \$9,000.....	2,194	460	23,407	6,308	132,809	120,773	9,923	689	4,788	341	2,239	1,837	-	-
\$9,000 under \$10,000.....	-	-	27,896	8,696	93,930	93,733	-	-	3,790	216	-	-	1,562	1,099
\$10,000 under \$15,000.....	3,024	390	72,232	22,250	234,448	308,298	13,029	1,360	9,533	791	-	-	-	-
\$15,000 under \$20,000.....	1,929	238	35,874	12,249	83,074	157,382	7,199	791	4,535	341	-	-	-	-
\$20,000 under \$50,000.....	4,222	1,207	56,849	21,271	97,160	311,584	9,802	1,909	6,071	529	768	362	336	1,289
\$50,000 under \$100,000.....	1,509	610	12,336	4,638	22,618	171,410	4,987	1,613	1,692	276	571	1,092	-	-
\$100,000 under \$200,000.....	624	281	3,184	1,161	6,401	79,285	1,694	708	700	97	270	917	36	219
\$200,000 under \$500,000.....	338	274	908	330	1,859	30,628	472	219	297	66	118	585	14	63
\$500,000 under \$1,000,000.....	94	109	144	48	323	5,651	74	44	81	43	20	139	3	41
\$1,000,000 or more.....	33	52	53	20	141	2,894	33	14	38	43	7	225	2	2
Nontaxable returns, total.....	6,657	1,088	283,260	22,335	584,894	60,384	(*)	(*)	99,079	4,398	(*)	(*)	(*)	(*)
No adjusted gross income.....	1,871	291	3,821	414	3,729	1,745	(*)	(*)	14,340	969	-	-	-	-
Under \$600.....	(*)	(*)	15,559	601	37,020	1,140	(*)	(*)	17,742	560	(*)	(*)	-	-
\$600 under \$1,000.....	-	-	47,476	2,275	79,426	4,749	-	-	17,737	661	-	-	-	-
\$1,000 under \$2,000.....	-	-	127,269	9,362	263,675	21,309	-	-	28,913	1,197	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	-	-	58,514	5,639	135,349	17,474	-	-	11,963	583	-	-	-	-
\$3,000 under \$4,000.....	3,196	576	17,355	1,880	45,463	7,150	(*)	(*)	5,979	231	-	-	-	-
\$4,000 under \$5,000.....	-	-	8,777	1,232	11,521	2,003	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	4,489	932	8,711	4,814	(*)	(*)	2,405	237	(*)	(*)	-	-
Returns under \$5,000.....	7,855	1,056	435,431	43,830	1,278,188	252,196	2,195	201	129,384	5,566	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	3,790	575	176,816	43,620	834,186	584,365	21,038	1,449	34,687	1,887	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	3,091	412	72,565	22,382	234,448	308,298	13,029	1,360	9,733	815	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	8,882	2,891	109,680	39,817	211,920	760,353	24,318	5,329	13,624	1,434	2,735	4,166	695	2,113

Adjusted gross income classes	Taxpayments—Continued		Tax due at time of filing		Overpayments							
	Payments on 1967 declaration				Total		Cash requested		Bonds only requested		Credit on 1968 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Grand total.....	1,396,200	3,442,900	2,418,910	1,546,349	2,440,186	653,259	2,042,647	403,624	4,740	1,013	445,328	248,624
Taxable returns, total.....	1,273,062	3,401,380	2,176,705	1,528,974	1,699,697	552,903	1,352,738	321,937	4,341	878	381,941	230,092
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	2,593	513	101,270	2,936	55,842	5,846	55,044	5,642	-	-	(*)	(*)
\$2,000 under \$3,000.....	38,331	7,047	284,779	22,704	149,167	16,932	137,653	15,161	(*)	(*)	14,096	1,688
\$3,000 under \$4,000.....	84,214	22,166	299,866	36,356	227,468	38,224	196,888	34,031	-	-	35,344	4,193
\$4,000 under \$5,000.....	127,593	40,572	259,562	43,580	237,751	45,580	200,606	38,807	-	-	39,539	6,773
\$5,000 under \$6,000.....	120,822	50,887	200,257	45,732	209,582	40,649	176,609	33,469	-	-	39,528	7,180
\$6,000 under \$7,000.....	89,823	48,039	157,400	39,587	165,410	31,335	140,774	27,648	-	-	26,431	3,687
\$7,000 under \$8,000.....	76,620	46,800	127,616	40,348	143,406	29,410	124,261	24,970	-	-	20,728	4,348
\$8,000 under \$9,000.....	90,517	67,519	102,825	39,894	117,547	29,066	89,755	23,151	-	-	27,399	5,760
\$9,000 under \$10,000.....	64,266	57,266	91,292	38,016	72,438	15,348	53,586	11,076	-	-	19,252	4,272
\$10,000 under \$15,000.....	215,205	262,297	240,927	131,243	173,415	67,664	118,763	39,391	3,348	788	60,522	28,058
\$15,000 under \$20,000.....	114,826	233,844	110,189	96,286	59,308	35,690	31,559	16,717	-	-	30,420	18,854
\$20,000 under \$50,000.....	186,312	863,367	152,396	308,820	70,690	96,997	23,815	29,829	-	-	51,868	66,975
\$50,000 under \$100,000.....	44,110	637,381	34,363	217,287	12,957	49,660	2,656	12,142	-	-	11,211	37,506
\$100,000 under \$200,000.....	12,925	465,217	9,916	156,516	3,536	26,556	594	5,486	(*)	(*)	3,146	21,065
\$200,000 under \$500,000.....	3,980	340,673	3,078	136,014	1,001	15,426	145	2,830	-	-	903	12,597
\$500,000 under \$1,000,000.....	651	122,334	544	70,258	124	4,147	19	895	-	-	109	3,252
\$1,000,000 or more.....	274	135,458	225	103,397	55	4,373	11	692	-	-	49	3,680
Nontaxable returns, total.....	123,138	41,524	242,203	17,377	740,488	100,356	689,908	81,689	(*)	(*)	63,387	18,531
No adjusted gross income.....	8,320	5,106	4,834	599	24,499	7,714	20,249	5,183	-	-	5,097	2,532
Under \$600.....	5,375	1,189	15,753	722	59,732	2,828	57,339	2,149	-	-	2,394	678
\$600 under \$1,000.....	5,380	1,126	42,888	1,882	93,367	6,144	89,782	5,440	-	-	4,183	704
\$1,000 under \$2,000.....	32,022	6,095	112,707	7,767	298,290	26,814	286,349	23,855	(*)	(*)	15,121	2,936
\$2,000 under \$3,000.....	30,630	7,122	45,149	3,941	162,394	23,395	153,828	21,708	-	-	12,545	1,573
\$3,000 under \$4,000.....	12,733	3,449	12,373	1,293	57,797	10,101	50,349	8,341	-	-	8,356	1,760
\$4,000 under \$5,000.....	9,935	2,360	5,984	753	20,458	3,939	17,278	3,482	-	-	3,779	458
\$5,000 or more.....	18,743	15,077	2,515	420	23,951	19,421	14,644	11,531	-	-	11,912	7,890
Returns under \$5,000.....	357,126	96,744	1,185,166	122,533	1,386,766	187,517	1,265,455	163,799	(*)	(*)	141,851	23,499
Returns \$5,000 under \$10,000.....	457,933	279,001	681,619	203,910	729,427	157,312	598,083	127,086	(*)	(*)	143,666	29,978
Returns \$10,000 under \$15,000.....	216,264	263,243	241,061	131,279	174,414	68,516	119,065	39,548	(*)	(*)	61,219	28,754
Returns \$15,000 or more.....	324,937	2,803,912	311,064	1,088,627	149,579	239,914	60,044	73,191	432	332	98,592	166,393

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Adjusted gross income less deficit.

Deficit.

Negative "Other sources."

Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

T: Detail may not add to total because of rounding.

Table 35.—STANDARD DEDUCTION RETURNS WITH TAXPAYERS AGE 65 OR OVER—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Standard deduction (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits		Retirement credit		Investment		Foreign tax credit		Income tax after credits		Self-employment tax	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Grand total.....	3,460,386	12,813,666	1,894,874	6,055,937	1,609,242	1,851,144	6,306,228	1,193,438	1,173,583	435,507	65,963	99,451	9,220	2,850	140	1,117,891	436,068	64,117	47,887
Taxable returns, total.....	1,624,729	9,824,542	995,268	2,687,930	-	1,624,729	6,171,635	1,173,583	1,173,583	435,507	65,963	99,451	9,220	2,850	140	1,117,891	436,068	64,117	47,887
Under \$1,000.....	121,984	217,015	47,965	146,379	-	121,984	22,605	3,172	3,172	(*)	(*)	-	-	-	-	3,051	7,979	681	681
\$1,000 under \$2,000.....	263,647	660,984	110,598	354,330	-	263,647	195,939	28,440	28,440	80,767	4,031	8,561	453	-	-	24,251	23,140	2,846	2,846
\$2,000 under \$3,000.....	264,697	915,219	127,204	448,327	-	264,697	339,830	51,385	51,385	68,278	7,589	-	-	-	-	43,511	28,725	4,195	4,195
\$3,000 under \$4,000.....	215,344	965,031	108,747	367,589	-	215,344	489,002	76,657	76,657	63,424	6,629	8,960	641	(*)	(*)	69,711	26,331	4,476	4,476
\$4,000 under \$5,000.....	142,645	782,164	79,968	230,840	-	142,645	451,358	72,201	72,201	45,656	4,871	6,173	1,004	-	-	67,004	20,546	4,287	4,287
\$5,000 under \$6,000.....	132,523	859,545	86,198	244,513	-	132,523	528,838	87,155	87,155	37,921	6,511	6,173	1,004	(*)	(*)	79,591	17,953	4,156	4,156
\$6,000 under \$7,000.....	117,062	870,193	86,783	210,454	-	117,062	572,958	97,216	97,216	27,061	3,642	4,183	576	-	-	92,999	15,959	4,163	4,163
\$7,000 under \$8,000.....	85,704	727,831	71,597	142,726	-	85,704	513,509	91,035	91,035	26,003	2,567	5,819	1,324	-	-	87,713	10,173	2,934	2,934
\$8,000 under \$9,000.....	68,565	649,181	64,297	125,680	-	68,565	459,206	81,917	81,917	16,473	2,373	-	-	-	-	78,917	12,402	3,790	3,790
\$9,000 under \$10,000.....	147,602	1,744,925	147,109	273,520	-	147,602	1,324,293	250,899	250,899	46,001	6,327	9,028	1,460	-	-	243,079	29,090	9,316	9,316
\$10,000 under \$15,000.....	38,134	651,463	38,009	73,018	-	38,134	540,472	116,310	116,310	11,386	1,635	3,955	1,024	-	-	163,465	10,935	3,558	3,558
\$15,000 under \$20,000.....	25,306	687,402	25,280	47,630	-	25,306	616,491	165,853	165,853	7,309	1,126	3,460	1,173	-	-	163,445	8,034	3,100	3,100
\$20,000 under \$30,000.....	1,270	82,358	1,268	2,479	-	1,270	78,611	51,003	51,003	576	58	347	179	-	-	30,769	458	164	164
\$30,000 under \$50,000.....	207	27,114	206	379	-	207	26,550	12,808	12,808	72	11	45	35	29	82	12,662	52	19	19
\$50,000 under \$100,000.....	35	10,231	35	61	-	35	10,135	5,454	5,454	13	2	9	7	-	-	5,445	6	2	2
\$100,000 under \$200,000.....	3	2,302	3	4	-	3	2,296	1,292	1,292	1	1	1	1	-	-	1,290	-	-	-
\$200,000 under \$500,000.....	1	1,564	1	1	-	1	1,562	786	786	1	1	-	-	-	-	786	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	1,835,658	12,999,126	899,604	3,368,009	1,609,242	226,415	134,894	19,854	19,854	218,094	18,472	8,920	1,350	-	-	-	224,243	16,232	16,232
Under \$600.....	181,749	61,950	80,619	297,601	181,749	-	-	-	-	-	-	-	-	-	-	-	14,762	2,136	2,136
\$600 under \$1,000.....	223,567	180,152	102,101	379,203	223,567	-	-	-	-	-	-	-	-	-	-	-	44,883	8,359	8,359
\$1,000 under \$2,000.....	917,691	1,347,397	430,911	1,597,086	844,670	73,021	11,794	1,648	1,648	71,431	1,615	(*)	(*)	-	-	113,505	42,755	4,068	4,068
\$2,000 under \$3,000.....	414,881	1,008,726	227,474	898,651	345,024	69,887	50,013	7,195	7,195	66,278	6,890	5,774	521	-	-	6,583	734	302	302
\$3,000 under \$4,000.....	72,592	244,586	43,356	173,843	13,035	59,557	32,991	5,045	5,045	57,563	4,797	1,157	796	-	-	1,396	359	76	76
\$4,000 under \$5,000.....	21,843	95,711	13,086	53,743	1,198	20,645	29,431	4,227	4,227	19,847	4,003	-	-	-	-	-	-	-	-
\$5,000 or more.....	3,335	20,604	2,097	7,882	-	(*)	(*)	1,739	1,739	2,975	1,167	-	-	-	-	-	-	-	-
Returns under \$5,000.....	2,697,995	15,696,770	1,292,062	4,676,752	1,609,242	1,088,753	1,171,606	177,770	177,770	432,353	35,665	21,106	1,543	(*)	(*)	140,523	310,060	28,154	28,154
Returns \$5,000 under \$10,000.....	547,673	3,906,737	390,741	981,832	-	549,673	2,534,376	430,797	430,797	156,088	21,130	21,350	3,297	(*)	(*)	406,223	77,234	19,348	19,348
Returns \$10,000 under \$15,000.....	147,649	1,745,756	147,176	273,600	-	147,669	1,324,576	231,050	231,050	46,001	6,327	9,095	1,611	(*)	(*)	243,079	29,157	9,333	9,333
Returns \$15,000 or more.....	65,049	1,464,403	64,895	123,753	-	65,049	1,275,770	333,861	333,861	19,158	2,841	7,900	2,769	336	103	328,066	19,617	7,282	7,282

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."
 (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 1. Adjusted gross income.
 2. Less than \$500.

NOTE: Detail may not add to total because of rounding.

Table 36. — ITEMIZED DEDUCTION RETURNS WITH TAXPAYERS AGE 65 OR OVER — ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousands of dollars)	Itemized deductions (Thousands of dollars)	Exemptions (Thousands of dollars)	Number of returns with no taxable income	Taxable income		Retirement income credits		Investment		Foreign tax credits		Other tax credits		Income tax after credits		Self-employment tax	
						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
Grand total.....	3,013,269	129,416,036	6,434,835	5,430,999	555,640	2,458,329	18,074,848	5,138,631	963,042	105,010	84,883	20,115	44,851	16,004	7,652	2,857	4,994,588	354,603	85,116
Taxable returns, total.....	2,268,381	27,174,727	5,112,735	4,115,132	-	2,268,381	17,946,867	5,120,118	776,228	87,845	81,054	18,552	44,841	15,920	6,660	2,856	4,994,588	299,406	79,430
Under \$1,000.....	35,128	63,538	16,666	42,153	-	35,128	4,719	645	(*)	-	-	-	-	-	-	-	614	(*)	-
\$1,000 under \$2,000.....	175,003	447,748	112,265	232,124	-	175,003	103,276	14,729	58,737	2,583	-	-	-	-	-	-	12,143	13,565	1,491
\$2,000 under \$3,000.....	264,819	935,235	288,869	425,408	-	264,819	280,763	41,588	7,084	7,084	(*)	-	-	-	-	-	34,237	24,536	3,656
\$3,000 under \$4,000.....	284,152	1,260,910	310,763	516,344	-	284,152	453,810	68,320	118,477	10,702	3,386	136	(*)	-	-	-	57,381	29,390	5,060
\$4,000 under \$5,000.....	268,186	1,473,762	324,439	477,847	-	268,186	671,481	104,763	99,035	12,202	4,782	250	-	-	-	-	92,311	26,730	5,584
\$5,000 under \$6,000.....	191,278	1,234,935	265,890	363,469	-	191,278	605,582	95,268	60,218	8,658	3,790	399	-	-	-	-	85,919	23,943	5,779
\$6,000 under \$7,000.....	155,151	1,159,551	243,866	299,093	-	155,151	617,754	99,508	48,304	6,417	3,285	320	-	-	-	-	92,722	16,557	3,948
\$7,000 under \$8,000.....	136,852	1,164,339	235,195	299,093	-	136,852	670,056	112,796	6,203	3,285	471	-	-	-	-	-	105,819	13,233	3,374
\$8,000 under \$9,000.....	95,166	898,578	175,919	185,249	-	95,166	537,413	91,530	29,616	4,375	4,183	340	-	-	-	-	86,734	15,494	4,906
\$9,000 under \$10,000.....	267,894	3,248,104	602,380	528,055	-	267,894	2,117,687	385,564	84,896	11,638	10,771	1,479	7,703	835	-	-	371,600	43,142	12,934
\$10,000 under \$15,000.....	131,667	2,270,459	373,686	299,437	-	131,667	1,637,311	335,913	44,918	6,038	7,604	1,408	3,246	267	-	-	328,170	24,940	8,291
\$15,000 under \$20,000.....	197,922	5,932,425	919,232	395,151	-	197,922	4,618,024	1,221,871	69,231	9,185	22,886	5,541	13,827	842	-	-	1,204,722	48,755	18,171
\$20,000 under \$30,000.....	46,260	3,118,001	506,697	94,942	-	46,260	2,316,273	521,855	14,390	1,974	8,324	3,515	6,888	396	-	-	94,355	11,898	4,475
\$30,000 under \$40,000.....	13,253	1,773,552	323,271	27,506	-	13,253	1,422,789	667,767	4,107	559	3,357	2,177	3,105	137	-	-	662,195	3,132	1,142
\$40,000 under \$50,000.....	4,046	1,174,782	252,559	8,303	-	4,046	913,922	490,843	1,252	177	1,231	1,435	1,319	48	-	-	486,750	902	328
\$50,000 under \$100,000.....	665	447,432	99,337	1,366	-	665	346,712	194,539	196	27	265	655	260	4	-	-	192,914	144	48
\$100,000 or more.....	279	551,396	121,621	1,560	-	279	429,215	242,619	79	12	117	637	126	2	-	-	236,800	53	20
Nontaxable returns, total.....	745,286	12,241,310	1,322,102	1,315,816	555,640	189,948	127,982	18,513	186,814	17,164	3,829	1,264	(*)	(*)	(*)	-	55,196	5,689	-
Under \$500.....	6,771	2,757	5,946	11,837	6,771	-	-	-	-	-	-	-	-	-	-	-	-	3,391	183
\$500 under \$1,000.....	15,309	12,769	11,114	24,246	15,309	-	-	-	-	-	-	-	-	-	-	-	-	13,764	1,003
\$1,000 under \$2,000.....	211,615	355,820	192,394	293,797	195,342	16,273	3,415	467	16,273	467	-	-	-	(*)	(*)	-	15,759	1,572	-
\$2,000 under \$3,000.....	240,370	593,386	276,079	410,790	175,438	64,882	31,422	4,445	64,882	4,436	-	-	-	-	-	-	10,772	1,846	-
\$3,000 under \$4,000.....	155,173	535,203	272,659	324,356	102,958	50,216	26,368	3,724	49,418	3,650	160	-	-	-	-	-	7,361	929	-
\$4,000 under \$5,000.....	59,762	266,550	135,358	129,899	28,989	30,773	26,420	3,747	29,776	4,939	-	-	-	-	-	-	4,129	856	-
\$5,000 or more.....	56,586	496,825	428,592	129,871	28,782	27,804	40,357	6,130	26,665	1,636	1,104	(*)	(*)	-	-	-	121,550	15,262	-
Returns under \$5,000.....	1,448,763	14,471,915	1,562,152	2,411,174	526,857	921,906	930,193	137,665	433,029	32,625	8,167	384	(*)	(*)	(*)	-	104,379	463,505	99,582
Returns \$5,000 under \$10,000.....	897,140	6,250,293	1,474,412	1,694,059	23,312	873,828	3,138,461	509,091	310,616	42,742	21,122	2,099	5,294	(*)	(*)	-	371,600	43,408	13,048
Returns \$10,000 under \$15,000.....	270,680	3,282,118	634,573	532,792	2,586	268,094	2,118,754	385,740	84,963	11,641	10,971	1,651	6,610	(*)	(*)	-	4,055,104	90,063	32,535
Returns \$15,000 or more.....	397,386	15,411,710	2,763,698	792,974	2,885	394,501	11,887,440	4,106,135	134,434	18,002	44,623	15,961	28,561	14,660	1,700	2,328	-	-	-

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Adjusted gross income less deficit.

NOTE: Detail may not add to total because of rounding.

Table 37.—RETURNS WITH RETIREMENT INCOME CREDIT: RETIREMENT INCOME, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Retirement income credit (Thousand dollars)	Returns with no supporting Schedule B		Returns with supporting Schedule B							
			Number of returns	Retirement income credit (Thousand dollars)	Number of returns	Number of retirees			Base of credit (Thousand dollars)	Tentative credit (Thousand dollars)	Retirement income credit (Thousand dollars)	
						Total	Under 65	65 or over				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Grand total.....	1,756,179	192,795	39,477	4,711	1,716,702	2,117,557	199,006	1,918,549	1,479,256	221,229	188,083	
Taxable returns, total.....	1,331,318	155,107	28,955	3,576	1,302,365	1,589,476	167,938	1,421,538	1,014,255	151,649	151,530	
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	8,932	168	-	-	8,932	8,932	(*)	6,948	1,187	175	168	
\$2,000 under \$3,000.....	159,456	8,921	-	-	156,081	156,081	18,960	137,121	58,921	8,784	8,784	
\$3,000 under \$4,000.....	180,513	17,521	6,748	245	177,144	187,272	20,347	166,925	116,711	17,446	17,413	
\$4,000 under \$5,000.....	196,191	18,982	-	-	192,617	237,386	23,221	214,165	125,133	18,715	18,687	
\$5,000 under \$6,000.....	152,043	18,698	-	-	148,863	181,032	11,918	169,114	123,015	18,400	18,394	
\$6,000 under \$7,000.....	111,642	17,167	-	-	110,450	153,530	23,631	129,898	113,044	16,923	16,923	
\$7,000 under \$8,000.....	84,797	12,117	-	-	83,407	105,049	16,773	88,275	79,678	11,914	11,914	
\$8,000 under \$9,000.....	81,382	10,781	7,541	1,793	79,399	101,240	14,882	86,358	68,476	10,238	10,202	
\$9,000 under \$10,000.....	54,028	8,568	-	-	51,053	69,121	9,530	59,591	52,151	7,802	7,802	
\$10,000 under \$15,000.....	142,387	20,113	3,313	265	139,074	179,625	17,086	162,540	132,619	19,847	19,847	
\$15,000 under \$20,000.....	59,574	8,358	1,724	275	57,850	78,944	4,893	74,051	54,022	8,083	8,083	
\$20,000 under \$50,000.....	79,531	10,825	2,316	312	77,216	104,023	4,198	99,826	70,216	10,519	10,513	
\$50,000 under \$100,000.....	15,051	2,086	455	70	14,597	19,543	395	19,148	13,628	2,018	2,016	
\$100,000 under \$200,000.....	4,232	579	78	12	4,154	5,636	97	5,539	3,942	568	567	
\$200,000 under \$500,000.....	1,276	184	24	6	1,252	1,694	22	1,672	1,231	178	178	
\$500,000 under \$1,000,000.....	198	27	1	(1)	197	267	1	266	193	27	27	
\$1,000,000 or more.....	80	12	1	(1)	79	101	-	101	88	12	12	
Nontaxable returns, total.....	424,862	37,689	10,521	1,136	414,340	528,080	31,069	497,011	465,004	69,580	36,553	
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	
\$600 under \$1,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000 under \$2,000.....	97,029	2,814	-	-	96,829	96,829	9,325	87,504	66,918	9,988	2,811	
\$2,000 under \$3,000.....	135,627	11,858	-	-	130,269	133,444	6,850	126,594	127,985	19,157	11,428	
\$3,000 under \$4,000.....	110,161	8,995	10,521	1,136	107,978	158,598	-	147,483	131,041	19,608	8,791	
\$4,000 under \$5,000.....	50,221	7,884	-	-	48,038	84,363	12,910	82,967	77,079	11,543	7,516	
\$5,000 or more.....	29,840	6,124	-	-	29,242	52,862	-	52,463	59,505	8,914	5,993	
Returns under \$5,000.....	940,117	77,156	20,246	1,544	919,871	1,064,839	95,181	969,707	707,450	105,786	75,612	
Returns \$5,000 under \$10,000.....	513,464	73,422	11,320	2,227	502,144	662,561	77,134	585,427	495,598	74,150	71,195	
Returns \$10,000 under \$15,000.....	142,454	20,116	3,313	265	139,141	179,692	17,086	162,606	132,640	19,851	19,850	
Returns \$15,000 or more.....	160,144	22,101	4,598	675	155,546	210,415	9,605	200,809	143,568	21,442	21,426	
Returns with supporting Schedule B—Continued												
Taxpayers using the general rule												
Adjusted gross income classes	Total		Retirees under 65				Retirees 65 or over					
	Number of returns	Number of retirees	Retirement income credit (Thousand dollars)	Retirement income in Schedule B (Thousand dollars)	Number of returns	Number of retirees	Retirement income credit (Thousand dollars)	Retirement income in Schedule B (Thousand dollars)	Number of returns	Number of retirees	Retirement income credit (Thousand dollars)	Retirement income in Schedule B (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Grand total.....	1,587,345	1,891,063	172,041	8,043,810	174,841	199,006	28,555	228,500	1,451,237	1,692,056	150,712	7,815,310
Taxable returns, total.....	1,207,336	1,419,339	139,130	7,059,687	145,364	167,938	25,593	196,378	1,090,783	1,251,399	119,828	6,863,309
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	8,932	8,932	168	6,833	(*)	(*)	(*)	(*)	6,948	6,948	143	5,602
\$2,000 under \$3,000.....	156,081	156,081	8,784	281,657	18,960	18,960	2,211	22,674	137,121	137,121	6,573	258,983
\$3,000 under \$4,000.....	172,379	177,742	17,197	407,693	20,347	20,347	2,887	15,354	153,622	157,395	14,350	392,339
\$4,000 under \$5,000.....	178,920	210,984	17,853	552,984	19,254	23,221	2,347	8,873	164,631	187,763	16,202	544,111
\$5,000 under \$6,000.....	132,589	152,453	16,029	584,624	9,735	11,918	2,395	11,545	125,636	140,535	14,439	573,079
\$6,000 under \$7,000.....	95,961	128,718	14,181	425,259	19,265	23,631	3,704	22,927	82,459	105,087	12,164	402,332
\$7,000 under \$8,000.....	75,467	93,336	10,434	363,221	13,399	16,773	3,110	23,355	66,035	76,562	8,376	339,866
\$8,000 under \$9,000.....	74,235	91,112	9,690	346,468	11,708	14,882	2,474	14,546	65,901	76,259	7,679	331,922
\$9,000 under \$10,000.....	46,681	61,370	7,045	289,734	7,148	9,530	1,686	24,681	39,733	51,840	5,451	265,053
\$10,000 under \$15,000.....	126,169	157,058	18,194	914,203	15,231	17,086	3,098	37,167	114,813	139,972	16,052	877,036
\$15,000 under \$20,000.....	53,185	70,256	7,544	583,409	4,217	4,893	883	7,183	50,084	65,363	6,908	576,226
\$20,000 under \$50,000.....	68,986	88,706	9,556	1,210,366	3,639	4,198	680	6,300	66,316	84,508	9,086	1,204,066
\$50,000 under \$100,000.....	12,872	16,379	1,782	487,378	365	395	76	363	12,662	15,984	1,742	487,015
\$100,000 under \$200,000.....	3,592	4,593	489	341,205	89	97	14	168	3,543	4,496	480	341,037
\$200,000 under \$500,000.....	1,059	1,340	153	161,891	22	22	3	11	1,051	1,318	152	161,880
\$500,000 under \$1,000,000.....	159	196	21	45,049	1	1	(1)	-	159	195	21	45,049
\$1,000,000 or more.....	69	83	10	57,713	-	-	-	-	69	83	10	57,713
Nontaxable returns, total.....	380,008	471,726	32,912	984,125	29,479	31,069	2,965	32,123	360,454	440,656	30,886	952,002
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	87,504	87,504	2,079	144,275
\$1,000 under \$2,000.....	96,829	96,829	2,811	152,571	9,325	9,325	731	8,296	124,610	124,610	10,878	246,353
\$2,000 under \$3,000.....	129,277	131,460	11,411	254,140	6,850	6,850	668	7,787	84,358	113,945	7,276	261,661
\$3,000 under \$4,000.....	87,338	125,060	7,814	273,825	-	-	-	-	37,716	68,084	5,495	148,619
\$4,000 under \$5,000.....	38,314	69,481	5,704	150,117	11,320	12,910	1,552	14,585	26,266	46,513	5,158	151,094
\$5,000 or more.....	26,266	46,912	5,158	152,017	-	-	-	-	-	-	-	-
Returns under \$5,000.....	870,055	978,553	71,755	2,081,274	89,624	95,181	10,329	79,331	796,510	883,372	62,995	2,001,943
Returns \$5,000 under \$10,000.....	450,931	573,627	62,505	2,155,571	61,654	77,134	13,472	97,977	405,762	496,492	53,233	2,057,594
Returns \$10,000 under \$15,000.....	126,235	157,124	18,197	916,076	15,231	17,086	3,098	37,167	114,879	140,038	16,056	878,909
Returns \$15,000 or more.....	140,124	181,759	19,584	2,890,889	8,332	9,605	1,656	14,025	34,086	172,154	18,428	2,876,885

Returns with supporting Schedule B—Continued

Taxpayers using the general rule

Adjusted gross income classes	Total				Retirees under 65				Retirees 65 or over			
	Number of returns	Number of retirees	Retirement income credit (Thousand dollars)	Retirement income in Schedule B (Thousand dollars)	Number of returns	Number of retirees	Retirement income credit (Thousand dollars)	Retirement income in Schedule B (Thousand dollars)	Number of returns	Number of retirees	Retirement income credit (Thousand dollars)	Retirement income in Schedule B (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Grand total.....	1,587,345	1,891,063	172,041	8,043,810	174,841	199,006	28,555	228,500	1,451,237	1,692,056	150,712	7,815,310
Taxable returns, total.....	1,207,336	1,419,339	139,130	7,059,687	145,364	167,938	25,593	196,378	1,090,783	1,251,399	119,828	6,863,309
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	8,932	8,932	168	6,833	(*)	(*)	(*)	(*)	6,948	6,948	143	5,602
\$2,000 under \$3,000.....	156,081	156,081	8,784	281,657	18,960	18,960	2,211	22,674	137,121	137,121	6,573	258,983
\$3,000 under \$4,000.....	172,379	177,742	17,197	407,693	20,347	20,347	2,887	15,354	153,622	157,395	14,350	392,339
\$4,000 under \$5,000.....	178,920	210,984	17,853	552,984	19,254	23,221	2,347	8,873	164,631	187,763	16,202	544,111
\$5,000 under \$6,000.....	132,589	152,453	16,029	584,624	9,735	11,918	2,395	11,545	125,636	140,535	14,439	573,079
\$6,000 under \$7,000.....	95,961	128,718	14,181	425,259	19,265	23,631	3,704	22,927	82,459	105,087	12,164	402,332
\$7,000 under \$8,000.....	75,467	93,336	10,434	363,221	13,399	16,773	3,110	23,355	66,035	76,562	8,376	339,866
\$8,000 under \$9,000.....	74,235	91,112	9,690	346,468	11,708	14,832	2,474	14,546	65,901	76,229	7,679	331,922
\$9,000 under \$10,000.....	46,681	61,370	7,045	289,734	7,148	9,530	1,686	24,681	39,733	51,840	5,451	265,053
\$10,000 under \$15,000.....	126,169	157,058	18,194	914,203	15,231	17,086	3,098	37,167	114,813	139,972	16,052	877,036
\$15,000 under \$20,000.....	53,185	70,256	7,544	583,409	4,217	4,893	883	7,183	50,084	65,363	6,908	576,226
\$20,000 under \$50,000.....	68,986	88,706	9,556	1,210,366	3,639	4,198	680	6,300	66,316	84,508	9,086	1,204,066
\$50,000 under \$100,000.....	12,872	16,379	1,782	487,378	365	395	76	363	12,662	15,984	1,742	487,015
\$100,000 under \$200,000.....	3,592	4,593	489	341,205	89	97	14	168	3,543	4,496	480	341,037
\$200,000 under \$500,000.....	1,059	1,340	153	161,891	22	22	3	11	1,051	1,318	152	161,880
\$500,000 under \$1,000,000.....	159	196	21	45,049	1	1	(1)	-	159	195	21	45,049
\$1,000,000 or more.....	69	83	10	57,713	-	-	-	-	69	83	10	57,713
Nontaxable returns, total.....	380,008	471,726	32,912	984,125	29,479	31,069	2,965	32,123	360,454	440,656	30,886	952,002
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	96,829	96,829	2,811	152,571	9,325	9,325	731	8,296	87,504	87,504	2,079	144,275
\$2,000 under \$3,000.....	129,277	131,460	11,411	254,140	6,850	6,850	668	7,787	124,610	124,610	10,878	246,353
\$3,000 under \$4,000.....	87,338	125,060	7,814	273,825	-	-	-	-	84,358	113,945	7,276	261,661
\$4,000 under \$5,000.....	38,314	69,481	5,704	150,117	11,320	12,910	1,552	14,585	37,716	68,084	5,495	148,619
\$5,000 or more.....	26,266	46,912	5,158	152,017	-	-	-	-	26,266	46,513	5,158	151,094
Returns under \$5,000.....	870,055	978,553	71,755	2,081,274	89,624	95,181	10,329	79,331	796,510	883,372	62,995	2,001,943
Returns \$5,000 under \$10,000.....	450,931	573,627	62,505	2,155,571	61,654	77,134	13,472	97,977	405,762	496,492	53,233	2,057,594
Returns \$10,000 under \$15,000.....	126,235	157,124	18,197	916,076	15,231	17,086	3,098	37,167	114,879	140,038	16,056	878,909
Returns \$15,000 or more.....	140,124	181,759	19,584	2,890,889	8,332	9,605	1,656	14,025	34,086	172,154	18,428	2,876,864

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 37.—RETURNS WITH RETIREMENT INCOME CREDIT: RETIREMENT INCOME, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES—Con.

Adjusted gross income classes	Returns with supporting Schedule B—Continued											
	Taxpayers using the general rule—Continued											
	Retirees 65 or over—Continued										Deductions from the \$1,524 limit	
	Retirement income in adjusted gross income											
	Pensions and annuities		Interest		Dividends in adjusted gross income		Net rent income or loss		Gross rents		Income excluded from gross income	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total.....	660,277	1,669,419	1,355,611	2,388,856	725,779	3,110,641	421,855	681,234	418,677	1,807,755	1,176,618	1,347,167
Taxable returns, total.....	485,622	1,303,319	1,039,854	2,081,048	611,880	2,992,725	314,483	566,941	312,495	1,567,362	908,358	1,065,542
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	6,948	4,343	(*)	(*)	(*)	(*)	(*)	(*)	6,948	9,257
\$2,000 under \$3,000.....	69,430	103,391	127,591	121,472	45,434	33,742	28,391	19,754	28,391	48,479	129,979	151,195
\$3,000 under \$4,000.....	72,622	146,323	144,690	171,530	57,546	51,430	40,902	37,968	40,902	103,322	124,262	128,854
\$4,000 under \$5,000.....	82,939	195,740	156,691	203,816	83,642	103,894	41,478	41,583	40,486	95,829	143,792	184,174
\$5,000 under \$6,000.....	52,786	135,971	122,461	186,906	67,070	123,776	41,489	59,137	41,489	179,671	102,221	112,379
\$6,000 under \$7,000.....	45,856	148,052	76,702	112,517	43,673	88,195	25,222	40,570	25,022	101,405	62,606	80,142
\$7,000 under \$8,000.....	24,346	72,003	64,445	112,860	37,644	130,718	18,273	31,574	18,074	98,502	56,904	58,422
\$8,000 under \$9,000.....	29,177	87,031	62,328	146,116	47,434	111,660	19,260	30,869	19,260	77,407	52,205	59,896
\$9,000 under \$10,000.....	16,473	60,852	38,143	76,670	25,210	85,311	14,495	25,454	14,495	68,060	32,192	38,818
\$10,000 under \$15,000.....	49,045	169,917	110,941	318,089	85,281	346,976	34,508	68,245	34,638	198,117	88,983	105,256
\$15,000 under \$20,000.....	17,647	69,368	48,495	178,137	41,975	262,009	18,462	63,501	18,292	137,994	41,304	52,098
\$20,000 under \$50,000.....	20,779	89,664	63,821	302,269	58,248	748,075	24,436	106,423	24,028	274,763	53,414	67,833
\$50,000 under \$100,000.....	3,344	17,054	12,087	85,495	11,873	394,828	4,603	28,284	4,502	69,310	9,877	12,567
\$100,000 under \$200,000.....	905	6,133	3,309	37,265	3,426	240,050	1,280	9,553	1,251	96,818	2,741	3,502
\$200,000 under \$500,000.....	229	1,600	985	16,695	1,015	160,711	404	3,260	386	13,463	775	954
\$500,000 under \$1,000,000.....	27	134	151	3,737	157	45,859	62	230	62	2,163	112	142
\$1,000,000 or more.....	17	86	66	3,131	69	64,425	27	318	26	1,670	43	53
Nontaxable returns, total.....	174,654	366,101	315,758	307,810	113,900	117,917	107,373	114,296	106,182	240,396	268,261	281,626
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	34,319	43,361	73,021	50,126	23,016	12,306	27,388	20,038	27,388	48,302	75,996	73,902
\$2,000 under \$3,000.....	52,370	88,831	103,977	93,679	40,475	37,273	32,153	35,518	32,153	61,757	87,909	63,652
\$3,000 under \$4,000.....	51,789	118,947	80,784	75,508	25,604	30,217	25,814	26,132	24,623	62,668	57,574	73,539
\$4,000 under \$5,000.....	24,412	61,990	35,134	47,788	15,880	11,009	11,514	14,251	11,514	29,591	31,167	46,525
\$5,000 or more.....	11,764	52,972	22,842	40,709	8,925	27,112	10,504	18,357	10,504	38,078	15,615	22,008
Returns under \$5,000.....	387,882	758,584	728,836	768,261	293,779	280,937	208,830	195,461	206,647	450,336	657,627	733,098
Returns \$5,000 under \$10,000.....	180,347	556,762	386,702	672,583	229,765	564,698	129,061	204,045	128,662	560,713	321,609	371,360
Returns \$10,000 under \$15,000.....	49,045	169,917	111,008	318,093	85,281	346,976	34,575	69,989	34,705	199,990	89,050	105,415
Returns \$15,000 or more.....	43,003	184,156	129,065	629,919	116,954	1,918,030	49,389	211,739	48,663	596,716	108,332	137,294

Adjusted gross income classes	Returns with supporting Schedule B—Continued												
	Taxpayers using the general rule—Continued											Deductions from the \$1,524 limit	
	Taxpayers eligible for the alternative method												
	Deductions from the \$1,524 limit—Continued												
	Earned income in excess of—												
	\$900		\$1,200		Base of credit (Thousand dollars)	Tentative credit (Thousand dollars)	Retirement income credit (Thousand dollars)	Number of returns	Number of retirees	Retirement income in Schedule B (Thousand dollars)	Income excluded from gross income		
Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns							Amount (Thousand dollars)		
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	
Grand total.....	18,429	26,788	81,699	70,821	1,347,530	201,548	172,041	322,972	563,791	2,556,575	272,204	454,450	
Taxable returns, total.....	15,005	24,587	67,005	65,949	930,945	139,209	139,130	219,498	380,116	2,126,500	195,917	332,626	
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	-	-	(*)	(*)	1,187	175	168	-	-	-	-	-	
\$2,000 under \$3,000.....	-	-	11,508	5,438	58,921	8,784	8,784	-	-	-	-	-	
\$3,000 under \$4,000.....	-	-	12,705	5,202	115,259	17,230	17,197	6,355	10,129	14,416	6,355	10,900	
\$4,000 under \$5,000.....	5,363	5,624	3,978	1,686	119,526	17,880	17,853	30,679	53,811	101,199	30,479	64,982	
\$5,000 under \$6,000.....	-	-	9,131	3,777	107,195	16,035	16,029	23,631	38,531	104,084	23,432	36,322	
\$6,000 under \$7,000.....	-	-	3,579	1,736	94,709	14,181	14,181	28,191	50,820	160,140	23,825	42,412	
\$7,000 under \$8,000.....	7,542	12,628	6,350	8,412	69,781	10,434	10,434	15,093	25,621	94,733	13,109	21,463	
\$8,000 under \$9,000.....	-	-	8,339	7,790	64,780	9,690	9,690	13,702	24,030	90,512	10,921	16,078	
\$9,000 under \$10,000.....	-	-	-	-	47,093	7,045	7,045	15,880	27,986	105,060	13,697	19,847	
\$10,000 under \$15,000.....	-	-	5,235	9,190	121,569	18,194	18,194	36,087	61,246	308,090	30,925	46,910	
\$15,000 under \$20,000.....	-	-	1,961	4,680	50,418	7,544	7,544	19,134	34,413	238,159	16,767	28,356	
\$20,000 under \$50,000.....	2,041	5,950	2,782	12,957	63,827	9,562	9,556	23,926	42,118	459,615	20,584	35,515	
\$50,000 under \$100,000.....	-	-	325	3,620	12,051	1,782	1,782	4,938	8,259	190,139	4,241	7,026	
\$100,000 under \$200,000.....	54	381	86	1,104	3,362	489	489	1,429	2,382	177,630	1,212	2,017	
\$200,000 under \$500,000.....	5	4	26	160	1,049	153	153	379	646	59,704	308	510	
\$500,000 under \$1,000,000.....	-	-	6	39	146	21	21	53	89	13,603	46	80	
\$1,000,000 or more.....	-	-	2	111	72	10	10	21	35	9,416	16	28	
Nontaxable returns, total.....	(*)	(*)	14,694	4,874	416,589	62,337	32,912	103,474	183,677	430,075	76,286	121,826	
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	
\$600 under \$1,000.....	-	-	-	-	(*)	(*)	(*)	-	-	-	-	-	
\$1,000 under \$2,000.....	-	-	-	-	66,918	9,988	2,811	-	-	-	-	-	
\$2,000 under \$3,000.....	-	-	10,322	2,586	127,245	19,046	11,411	-	-	-	-	-	
\$3,000 under \$4,000.....	(*)	(*)	-	-	107,661	16,114	7,814	48,642	78,230	172,749	34,951	57,298	
\$4,000 under \$5,000.....	-	-	4,372	2,288	59,585	8,924	5,704	34,336	64,705	141,274	29,970	45,713	
\$5,000 or more.....	-	-	-	-	52,704	7,895	5,158	20,496	40,742	116,052	11,365	18,815	
Returns under \$5,000.....	7,940	7,194	43,678	17,213	658,776	98,511	71,755	120,012	206,874	429,637	101,755	178,893	
Returns \$5,000 under \$10,000.....	8,339	13,260	27,598	21,747	435,990	65,241	62,505	116,938	207,669	669,184	96,299	154,808	
Returns \$10,000 under \$15,000.....	(*)	(*)	5,235	9,190	121,591	18,197	18,197	36,087	61,246	308,090	30,925	46,910	
Returns \$15,000 or more.....	695	2,336	5,188	22,671	131,173	19,599	19,584	49,935	88,002	1,149,664	43,225	73,839	

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 37.—RETURNS WITH RETIREMENT INCOME CREDIT: RETIREMENT INCOME, AND CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES—Con.

Adjusted gross income classes	Returns with supporting Schedule B—Continued											
	Taxpayers eligible for the alternative method—Continued					Taxpayers using the alternative method						
	Deductions from the \$1,524 limit—Continued		Base of credit under the general rule	Tentative credit	Retirement income credit	Number of returns	Number of retirees	Retirement income in Schedule B	Retirement income in adjusted gross income			
	Earned income in excess of \$1,200								Pensions and annuities		Interest	
	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)			(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	
Grand total.....	15,732	32,304	386,028	57,807	46,562	129,357	226,493	692,679	71,041	265,174	122,454	225,396
Taxable returns, total.....	13,343	31,661	228,526	34,221	34,188	95,027	170,140	597,385	49,616	197,851	88,522	195,550
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	1,640	244	214	(*)	(*)	6,848	11,508	30,509	15,287	18,821
\$4,000 under \$5,000.....	-	-	20,052	2,997	2,997	13,697	26,402	46,384	-	-	-	-
\$5,000 under \$6,000.....	4,570	3,824	20,030	2,994	2,994	16,273	28,579	40,711	16,467	55,369	14,290	21,646
\$6,000 under \$7,000.....	-	-	32,645	4,900	4,900	14,489	24,811	43,351	-	-	14,489	20,158
\$7,000 under \$8,000.....	-	-	14,295	2,140	2,140	7,940	11,713	29,111	-	-	7,940	17,156
\$8,000 under \$9,000.....	-	-	18,086	2,707	2,707	5,164	10,129	32,823	8,733	43,779	-	-
\$9,000 under \$10,000.....	5,629	9,366	19,710	2,951	2,951	4,372	7,752	20,762	-	-	9,336	16,217
\$10,000 under \$15,000.....	-	-	44,438	6,660	6,660	12,905	22,568	89,215	6,216	27,964	12,111	33,909
\$15,000 under \$20,000.....	1,183	3,860	22,229	3,328	3,328	4,665	8,638	47,104	1,994	6,774	4,597	11,705
\$20,000 under \$50,000.....	1,675	10,742	27,970	4,190	4,187	8,230	15,318	113,658	3,669	25,073	8,054	36,683
\$50,000 under \$100,000.....	200	2,520	5,324	793	793	1,724	3,164	50,010	740	5,358	1,654	11,628
\$100,000 under \$200,000.....	65	1,051	1,576	236	236	562	1,043	29,645	192	1,477	534	4,526
\$200,000 under \$500,000.....	15	151	458	69	69	193	354	21,071	78	854	183	2,314
\$500,000 under \$1,000,000.....	4	36	49	8	8	38	71	12,340	15	129	37	518
\$1,000,000 or more.....	2	111	24	4	4	10	18	9,352	4	65	10	269
Nontaxable returns, total.....	(*)	(*)	157,503	23,589	12,377	34,330	56,355	95,295	21,426	67,324	33,931	29,247
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	59,035	8,840	2,937	21,631	35,522	59,706	10,317	25,664	21,432	19,661
\$4,000 under \$5,000.....	(*)	(*)	53,519	8,016	5,033	12,699	20,833	35,589	11,109	41,660	12,499	10,186
\$5,000 or more.....	-	-	44,949	6,733	4,407	-	-	-	-	-	-	-
Returns under \$5,000.....	4,970	1,466	134,246	20,097	11,181	49,817	86,335	136,453	29,959	88,035	46,243	43,902
Returns \$5,000 under \$10,000.....	5,762	8,454	149,671	22,418	20,093	51,213	88,934	183,831	28,174	109,446	49,030	79,942
Returns \$10,000 under \$15,000.....	1,855	3,912	44,438	6,660	6,660	12,905	22,568	89,215	6,216	27,964	12,111	33,909
Returns \$15,000 or more.....	3,145	18,472	57,673	8,632	8,628	15,422	28,656	283,180	6,692	39,729	15,070	67,643

Adjusted gross income classes	Returns with supporting Schedule B—Continued												
	Taxpayers using the alternative method—Continued												
	Retirement income in adjusted gross income—Continued						Deductions from the \$2,236 limit				Base of credit under the general rule	Tentative credit	Retirement income credit
	Dividends in adjusted gross income		Net rent income or loss		Gross rents		Income excluded from gross income		Earned income in excess of \$1,200				
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	
Grand total.....	67,449	384,611	42,978	74,391	42,737	201,857	95,047	144,687	5,311	3,280	131,726	19,680	16,042
Taxable returns, total.....	54,950	377,494	31,263	59,565	31,022	159,337	74,209	117,569	4,121	3,120	83,309	12,439	12,403
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	199	268	11,513	28,618	16,478	31,188	-	-	1,452	216	216
\$4,000 under \$5,000.....	8,533	7,198	4,765	3,523	-	-	-	-	-	-	5,607	835	835
\$5,000 under \$6,000.....	-	-	6,549	7,612	-	-	13,298	18,687	-	-	15,820	2,365	2,365
\$6,000 under \$7,000.....	13,099	19,476	3,374	6,184	7,541	14,839	8,339	13,258	-	-	18,335	2,742	2,742
\$7,000 under \$8,000.....	-	-	4,167	1,199	-	-	9,930	13,758	-	-	9,897	1,480	1,480
\$8,000 under \$9,000.....	7,147	18,372	997	411	-	-	-	-	-	-	3,697	543	512
\$9,000 under \$10,000.....	-	-	1,590	9,047	6,761	45,674	-	-	-	-	5,057	757	757
\$10,000 under \$15,000.....	12,310	42,775	4,174	8,525	-	-	13,443	19,289	4,113	3,112	11,049	1,653	1,653
\$15,000 under \$20,000.....	-	-	1,690	8,986	1,589	13,153	3,989	6,813	-	-	3,604	539	539
\$20,000 under \$50,000.....	4,057	28,721	2,953	9,318	2,827	26,657	6,700	11,307	-	-	6,390	957	957
\$50,000 under \$100,000.....	7,362	88,714	545	3,520	540	8,951	1,410	2,302	-	-	1,577	235	235
\$100,000 under \$200,000.....	1,654	61,053	192	1,688	183	4,198	438	676	-	-	579	79	79
\$200,000 under \$500,000.....	550	44,196	56	310	56	14,535	150	245	7	7	182	25	25
\$500,000 under \$1,000,000.....	190	38,454	7	-998	7	2,084	28	39	1	1	47	6	6
\$1,000,000 or more.....	38	17,482	5	-28	5	578	6	7	-	-	16	2	2
Nontaxable returns, total.....	10	11,053	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	12,499	7,118	11,713	14,827	11,713	42,520	20,839	27,119	(*)	(*)	48,416	7,243	3,641
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	10,522	12,412	11,713	42,520	16,273	22,041	(*)	(*)	24,120	3,605	994
\$4,000 under \$5,000.....	12,499	7,118	1,191	2,415	-	-	3,574	3,552	-	-	24,296	3,638	2,647
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	18,057	13,459	16,678	18,617	16,678	51,046	37,317	58,307	(*)	(*)	48,674	7,275	3,857
Returns \$5,000 under \$10,000.....	26,202	42,517	16,678	24,453	16,678	62,490	34,946	49,412	(*)	(*)	59,608	8,909	8,690
Returns \$10,000 under \$15,000.....	9,329	38,963	4,174	8,525	4,174	18,164	10,063	15,578	(*)	(*)	11,049	1,653	1,653
Returns \$15,000 or more.....	13,861	289,672	5,448	22,796	5,207	70,157	12,721	21,390	349	211	12,395	1,843	1,842

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Less than \$500.

NOTE: Detail may not add to total because of rounding.

State and Metropolitan Area Data

CONTENTS

States, 107
 Standard metropolitan statistical areas, 107
 Other geographic classifications, 111
 Metropolitan and non-metropolitan areas, 111

Text tables

5.1 Counties or cities comprising the 125 largest standard metropolitan statistical areas and standard consolidated areas, 1967, 109
 5.2 Number of returns, adjusted gross income, and income tax after credits, for the 125 largest metropolitan areas and all other areas, by states, 113

Maps

125 largest standard metropolitan statistical areas, 108
 Percent of each state's returns filed by taxpayers in large metropolitan areas, 112

Basic tables

38 Selected sources of income, deductions, taxable income, and income tax, by regions and states, 114
 39 Adjusted gross income, exemptions, taxable income, and income tax, by adjusted gross income classes and states, 116
 40 Number of returns and number of exemptions by type of exemption, by regions and states, 130
 41 Selected sources of income, deductions, taxable income, and income tax, by 125 largest standard metropolitan statistical areas, 131
 42 Adjusted gross income, exemptions, taxable income, and income tax by adjusted gross income classes and 125 largest standard metropolitan statistical areas, 135
 43 Number of returns and number of exemptions, by type of exemption, by 125 largest standard metropolitan statistical areas, 167

This section of the report presents individual income tax data for each of the 50 States and for the 125 largest standard metropolitan statistical areas. Summary tabulations are shown for the seven Internal Revenue Service Regions and two standard consolidated areas. The methods used in coding returns for these geographic classifications, and the limitations of these methods, are explained in the text below.

STATES

State classifications in the *Statistics of Income* series are based on the district code given each return in the district office or regional service center in which it was filed. Most taxpayers filed their returns in the district or region in which they resided, and to this extent the State data reflect an accurate picture of taxpayers within each State. There were three exceptions that limit the accuracy of the State classifications somewhat: (1) If a return was filed in the wrong district, e.g., a Connecticut commuter filing in New York City, his place of employment, rather than at Hartford, Connecticut, in his State of residence, it was not transferred to the correct district office unless there was an indication that estimated tax payments or an elected credit were on record at that office. (2) Similarly, if a return was inadvertently filed at the wrong regional service center, it was generally kept at that service center and arbitrarily coded for some designated district office in that region rather than the taxpayer's district office. (3) If a taxpayer had someone outside his district prepare his return, sometimes the return bore the preparer's address and was filed in, and consequently coded for, the preparer's district rather than the taxpayer's.

State estimates based on taxpayer filing practices generally yield an accurate picture of taxpayers in each State. There may, however, be a slight overstatement of

the number of taxpayers in Maryland, since many U. S. Government officials and servicemen stationed abroad or in Washington, D. C. file with the Baltimore District Office. Many servicemen stationed abroad also file their returns in New York, California, or Washington State, where the Army Post Offices (APO's) and Fleet Post Offices (FPO's) are located. To this extent, data for these States are also somewhat overstated.

STANDARD METROPOLITAN STATISTICAL AREAS

Standard metropolitan statistical areas (SMSA's) are defined by the Bureau of the Budget in order to make it possible for all Federal statistical agencies to utilize the same boundaries in publishing statistical data useful for analyzing metropolitan problems. Each standard metropolitan statistical area contains a city (or contiguous "twin" cities) with at least 50,000 inhabitants, and includes the county of such central city as well as adjacent counties found to be metropolitan in character and economically and socially integrated with the county of the central city. (In New England, the basic units comprising the SMSA are cities and towns rather than counties.)

In this report, data are shown for the 125 largest SMSA's. These include most of the metropolitan areas with a 1960 population of 200,000 or more. The counties or cities and towns comprising each of these areas are shown in table 5.1. It should be noted that, as counties adjoining a metropolitan area meet the criteria of metropolitan character and socioeconomic integration, the SMSA is redefined to include these counties. Therefore, the definitions in this report, which conform to those established by the Bureau of the Budget as of March 1967, differ in some cases from those used in previous *Statistics of Income* reports.

Table 5.1—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1967

Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	1960 population
STANDARD METROPOLITAN STATISTICAL AREAS					
AKRON, OHIO.....	605,367	BOSTON, MASSACHUSETTS—Continued		DALLAS, TEXAS.....	1,119,410
Portage County.....	91,798	Norfolk County (part).....	446,524	Collin County.....	41,247
Summit County.....	513,569	Quincy city.....	87,409	Dallas County.....	951,527
ALBANY-SCHENECTADY-TROY, NEW YORK.....	657,503	Braintree town.....	31,069	Denton County.....	47,432
Albany County.....	272,926	Brookline town.....	54,044	Ellis County.....	43,395
Rensselaer County.....	142,585	Canton town.....	12,771	Kaufman County.....	29,931
Saratoga County.....	89,096	Cohasset town.....	5,840	Rockwall County.....	5,878
Schenectady County.....	152,896	Dedham town.....	23,869	DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILLINOIS.....	319,375
ALBUQUERQUE, NEW MEXICO.....	262,199	Dover town.....	2,846	Scott County, Iowa.....	119,067
Bernalillo County.....	262,199	Holbrook town.....	10,104	Henry County, Illinois.....	49,317
ALLENTOWN-BETHLEHEM-EASTON, PENNSYLVANIA-NEW JERSEY.....	492,168	Medfield town.....	6,021	Rock Island County, Illinois.....	150,991
Lehigh County, Pa.....	227,536	Milton town.....	26,375	DAYTON, OHIO.....	727,121
Northampton County, Pa.....	201,412	Millis town.....	4,374	Greene County.....	94,642
Warren County, N.J.....	63,220	Needham town.....	25,793	Miami County.....	72,901
ANAHEIM-SANTA ANA-GARDEN GROVE, CALIFORNIA.....	703,925	Norfolk town.....	3,471	Montgomery County.....	527,080
Orange County.....	703,925	Norwood town.....	24,898	Plebe County.....	32,498
ATLANTA, GEORGIA.....	1,017,188	Randolph town.....	18,900	DENVER, COLORADO.....	929,383
Clayton County.....	46,365	Sharon town.....	10,070	Adams County.....	120,296
Cobb County.....	114,174	Walpole town.....	14,068	Arapahoe County.....	113,426
De Kalb County.....	256,782	Wellesley town.....	26,071	Boulder County.....	74,254
Fulton County.....	556,326	Westwood town.....	10,354	Denver County.....	493,887
Gwinnett County.....	43,541	Weymouth town.....	48,177	Jefferson County.....	127,520
AUGUSTA, GEORGIA-SOUTH CAROLINA.....	216,639	Plymouth County (part).....	74,290	DES MOINES, IOWA.....	266,315
Richmond County, Georgia.....	135,601	Duxbury town.....	4,727	Polk County.....	266,315
Aiken County, South Carolina.....	81,038	Hanover town.....	5,923	DETROIT, MICHIGAN.....	3,762,360
AUSTIN, TEXAS.....	212,136	Hingham town.....	15,378	Macomb County.....	405,804
Travis County.....	212,136	Hill town.....	7,055	Oakland County.....	690,259
		Marshfield town.....	6,748	Wayne County.....	2,666,297
		Norwell town.....	5,207	DULUTH-SUPERIOR, MINNESOTA-WISCONSIN.....	276,596
		Pembroke town.....	4,919	St. Louis County, Minnesota.....	231,583
		Rockland town.....	13,119	Douglas County, Wisconsin.....	45,008
BAKERSFIELD, CALIFORNIA.....	291,984	Scituate town.....	11,214	EL PASO, TEXAS.....	314,070
Kern County.....	291,984	Suffolk County.....	791,329	El Paso County.....	314,070
BALTIMORE, MARYLAND.....	1,803,745	Boston city.....	697,197	ERIE, PENNSYLVANIA.....	250,682
Baltimore city.....	939,024	Chelsea city.....	33,749	Erie County.....	250,682
Anne Arundel County.....	206,634	Revere city.....	40,080	EVANSVILLE, INDIANA-KENTUCKY.....	222,890
Baltimore County.....	492,428	Winthrop town.....	20,303	Vanderburgh County, Indiana.....	165,794
Carroll County.....	52,785	BRIDGEPORT, CONNECTICUT.....	337,983	Warrick County, Indiana.....	23,577
Harford County.....	76,722	Fairfield County (part).....	296,321	Henderson County, Kentucky.....	33,519
Howard County.....	36,152	Bridgeport city.....	156,748	FLINT, MICHIGAN.....	416,239
BATON ROUGE, LOUISIANA.....	230,058	Shelton city.....	18,190	Genesee County.....	374,313
East Baton Rouge Parish.....	230,058	Easton town.....	3,407	Lapeer County.....	41,926
SEAUMONT-PORT ARTHUR-ORANGE, TEXAS.....	306,016	Fairfield town.....	46,183	FORT LAUDERDALE-HOLLYWOOD, FLORIDA.....	333,946
Jefferson County.....	245,659	Monroe town.....	6,402	Broward County.....	333,946
Orange County.....	60,357	Stratford town.....	45,012	FORT WAYNE, INDIANA.....	232,196
BINGHAMTON, NEW YORK-PENNSYLVANIA.....	283,600	Trumbull town.....	20,379	Allen County.....	232,196
Broome County, New York.....	212,661	New Haven County (part).....	41,662	FORT WORTH, TEXAS.....	573,215
Tioga County, New York.....	37,802	Milford town.....	41,662	Johnson County.....	34,720
Susquehanna County, Pa.....	33,137	BUFFALO, NEW YORK.....	1,306,957	Tarrant County.....	538,495
BIRMINGHAM, ALABAMA.....	721,207	Erie County.....	1,064,688	FRESNO, CALIFORNIA.....	265,945
Jefferson County.....	634,864	Niagara County.....	242,269	Fresno County.....	365,945
Shelby County.....	32,132	CANTON, OHIO.....	340,345	GARY-HAMMOND-EAST CHICAGO, INDIANA.....	573,548
Walker County.....	54,211	Stark County.....	340,345	Lake County.....	513,269
BOSTON, MASSACHUSETTS.....	2,595,481	CHARLESTON, SOUTH CAROLINA.....	254,578	Porter County.....	60,279
Essex County (part).....	308,051	Berkeley County.....	38,196	GRAND RAPIDS, MICHIGAN.....	461,906
Beverly city.....	36,108	Charleston County.....	216,382	Kent County.....	363,187
Lynn city.....	94,478	CHARLESTON, WEST VIRGINIA.....	252,925	Ottawa County.....	98,719
Peabody city.....	32,202	Kanawha County.....	252,925	GREENSBORO-WINSTON-SALEM-HIGH POINT, NORTH CAROLINA.....	520,249
Salem city.....	39,211	Mecklenburg County.....	272,111	Forsyth County.....	189,428
Danvers town.....	21,926	Union County.....	44,670	Guilford County.....	246,520
Hamilton town.....	5,488	CHATTANOOGA, TENNESSEE-GEORGIA.....	283,169	Randolph County.....	61,497
Lyndonville town.....	8,398	Hamilton County, Tennessee.....	237,905	Yadkin County.....	22,804
Manchester town.....	3,932	Walker County, Georgia.....	45,264	GREENVILLE, SOUTH CAROLINA.....	255,806
Marblehead town.....	18,521	CHICAGO, ILLINOIS.....	6,220,913	Greenville County.....	209,776
Middletown town.....	3,718	Cook County.....	5,129,725	Pickens County.....	46,030
Nahant town.....	3,960	Du Page County.....	313,459	HARRISBURG, PENNSYLVANIA.....	371,653
Saugus town.....	20,666	Kane County.....	208,246	Cumberland County.....	124,816
Swampscott town.....	13,294	Lake County.....	293,656	Dauphin County.....	220,255
Topsfield town.....	3,351	McHenry County.....	84,210	Perry County.....	26,582
Wenham town.....	2,798	Will County.....	191,617	HARTFORD, CONNECTICUT.....	549,249
Middlesex County (part).....	975,287	CINCINNATI, OHIO-INDIANA-KENTUCKY.....	1,268,479	Hartford County (part).....	508,868
Cambridge city.....	107,716	Clermont County, Ohio.....	80,530	Hartford city.....	162,178
Everett city.....	43,544	Hamilton County, Ohio.....	864,121	Avon town.....	5,273
Malden city.....	57,676	Warren County, Ohio.....	65,711	Bloomfield town.....	13,613
Medford city.....	64,971	Dearborn County, Indiana.....	28,674	Canton town.....	4,783
Melrose city.....	29,619	Boone County, Kentucky.....	21,940	East Granby town.....	2,434
Newton town.....	92,384	Campbell County, Kentucky.....	86,803	East Hartford town.....	43,977
Somerville city.....	94,697	Kenton County, Kentucky.....	120,700	East Windsor town.....	7,500
Waltham city.....	55,413	CLEVELAND, OHIO.....	1,909,483	Enfield town.....	31,464
Woburn city.....	31,214	Cuyahoga County.....	1,647,895	Farmington town.....	10,811
Arlington town.....	49,953	Geauga County.....	47,573	Glastonbury town.....	14,491
Ashland town.....	7,779	Lake County.....	148,700	Granby town.....	4,968
Bedford town.....	10,969	Medina County.....	65,315	Manchester town.....	42,102
Belmont town.....	28,715	COLUMBUS, SOUTH CAROLINA.....	260,828	Newington town.....	17,664
Burlington town.....	12,852	Lexington County.....	50,726	Rocky Hill town.....	7,404
Concord town.....	12,517	Richland County.....	200,102	Simsbury town.....	10,138
Framingham town.....	44,526	COLUMBUS, GEORGIA-ALABAMA.....	217,985	South Windsor town.....	9,460
Lexington town.....	27,691	Chattahoochee County, Georgia.....	13,011	Suffield town.....	6,779
Lincoln town.....	5,613	Muscooke County, Georgia.....	158,623	West Hartford town.....	62,382
Natick town.....	28,831	Russell County, Alabama.....	46,351	Wethersfield town.....	20,561
North Reading town.....	8,331	COLUMBUS, OHIO.....	754,924	Windsor town.....	19,467
Reading town.....	19,259	Delaware County.....	36,107	Windsor Locks town.....	11,411
Sherborn town.....	1,806	Franklin County.....	682,923	Middlesex County (part).....	6,780
Stoneham town.....	17,821	Pickaway County.....	35,855	Cromwell town.....	6,780
Sudbury town.....	7,447	CORPUS CHRISTI, TEXAS.....	266,594	Tolland County (part).....	33,601
Wakefield town.....	24,295	Nueces County.....	221,573	Andover town.....	1,771
Watertown town.....	39,092	San Patricio.....	45,021	Bolton town.....	2,933
Wayland town.....	10,444			Coventry town.....	6,356
Weston town.....	8,261			Ellington town.....	5,580
Wilmington town.....	12,475			Vernon town.....	16,961
Winchester town.....	19,376				

Footnote at end of table.

Table 5.1—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1967—Con.

Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	1960 population
HONOLULU, HAWAII.....	500,409	NEW HAVEN, CONNECTICUT.....	320,836	PROVIDENCE-PAWTUCKET-WARWICK, RHODE ISLAND-	
Honolulu County.....	500,409	New Haven County (part).....	320,836	MASSACHUSETTS.....	821,101
HOUSTON, TEXAS.....	1,418,323	New Haven city.....	152,048	Bristol County, Rhode Island.....	37,146
Harris County.....	1,243,158	Bethany town.....	2,384	Barrington town.....	13,826
Brazoria County.....	76,204	Branford town.....	16,610	Bristol town.....	14,570
Fort Bend County.....	40,527	East Haven town.....	21,388	Warren town.....	8,750
Liberty County.....	31,595	Guilford town.....	7,913	Kent County, Rhode Island (part).....	111,450
Montgomery County.....	26,839	Hamden town.....	41,056	Warwick city.....	68,504
HUNTINGTON-ASHLAND, WEST VIRGINIA-KENTUCKY-		North Branford town.....	6,771	Coventry town.....	15,432
OHIO.....	254,780	North Haven town.....	15,935	East Greenwich town.....	6,100
Cabell County, West Virginia.....	108,202	Orange town.....	8,547	West Warwick town.....	21,414
Wayne County, West Virginia.....	38,977	West Haven town.....	43,002	Newport County, Rhode Island (part).....	2,267
Boyd County, Kentucky.....	52,163	Woodbridge town.....	5,182	Jamestown town.....	2,267
Lawrence County, Ohio.....	55,438	NEW ORLEANS, LOUISIANA.....	907,123	Providence County, Rhode Island (part).....	558,074
INDIANAPOLIS, INDIANA.....	944,475	Jefferson Parish.....	208,769	Central Falls city.....	19,858
Boone County.....	27,543	Orleans Parish.....	627,525	Cranston city.....	66,766
Hamilton County.....	40,132	St. Bernard Parish.....	32,186	East Providence city.....	41,955
Hancock County.....	26,665	St. Tammany Parish.....	38,643	Pawtucket city.....	81,001
Hendricks County.....	40,896	NEW YORK, NEW YORK.....	10,694,632	Providence city.....	207,498
Johnson County.....	43,704	New York City.....	7,781,984	Woonsocket city.....	47,080
Marion County.....	697,567	Bronx County.....	1,424,815	Burrillville town.....	9,119
Morgan County.....	33,875	Kings County.....	2,627,319	Cumberland town.....	18,792
Shelby County.....	34,093	New York County.....	1,698,281	Johnston town.....	17,160
JACKSON, MISSISSIPPI.....	221,367	Queens County.....	1,809,578	Lincoln town.....	13,551
Hinds County.....	187,045	Richmond County.....	221,991	North Providence town.....	18,220
Rankin County.....	34,322	Nassau County.....	1,300,171	North Smithfield town.....	7,632
JACKSONVILLE, FLORIDA.....	455,411	Rockland County.....	136,802	Smithfield town.....	9,442
Duval County.....	455,411	Suffolk County.....	666,784	Washington County, Rhode Island (part).....	22,421
JERSEY CITY, NEW JERSEY.....	610,734	Westchester County.....	808,891	Narragansett town.....	3,444
Hudson County.....	610,734	NEWARK, NEW JERSEY.....	1,689,420	North Kingstown town.....	18,977
JOHNSTOWN, PENNSYLVANIA.....	289,733	Essex County.....	923,545	Bristol County, Massachusetts (part).....	55,247
Cambria County.....	203,283	Morris County.....	261,620	Attleboro city.....	27,118
Somerset County.....	77,450	Union County.....	504,255	North Attleboro town.....	14,777
KANSAS CITY, MISSOURI-KANSAS.....	1,092,545	NEWPORT NEWS-HAMPTON, VIRGINIA.....	224,503	Rehoboth town.....	4,953
Cass County, Missouri.....	29,702	Hampton city.....	89,258	Seekonk town.....	8,399
Clay County, Missouri.....	87,474	Newport News city.....	113,662	Norfolk County, Massachusetts.....	27,799
Jackson County, Missouri.....	622,732	York County.....	21,583	Bellingham town.....	6,774
Platte County, Missouri.....	23,350	NORFOLK-PORTSMOUTH, VIRGINIA.....	578,507	Franklin town.....	10,530
Johnson County, Kansas.....	143,792	Chesapeake city.....	73,647	Plainville town.....	3,810
Wyandotte County, Kansas.....	185,495	Norfolk city.....	304,869	Wrentham town.....	6,685
KNOXVILLE, TENNESSEE.....	368,080	Portsmouth city.....	114,773	Worcester County, Massachusetts (part).....	6,697
Anderson County.....	60,032	Virginia Beach city.....	85,218	Blackstone town.....	5,130
Blount County.....	57,525	OKLAHOMA CITY, OKLAHOMA.....	511,833	Millville town.....	1,567
Knox County.....	250,523	Canadian County.....	24,727	READING, PENNSYLVANIA.....	275,414
LANCASTER, PENNSYLVANIA.....	278,359	Cleveland County.....	47,600	Berks County.....	275,414
Lancaster County.....	278,359	OKlahoma County.....	439,506	RICHMOND, VIRGINIA.....	436,044
LANSING, MICHIGAN.....	298,949	OMAHA, NEBRASKA-IOWA.....	437,873	Richmond city.....	219,958
Clinton County.....	37,969	Douglas County, Nebraska.....	343,490	Chesterfield County.....	17,197
Eaton County.....	49,684	Sarpy County, Nebraska.....	31,281	Hanover County.....	27,550
Ingham County.....	211,296	Pottawattamie County, Iowa.....	83,102	Henrico County.....	117,339
LITTLE ROCK-NORTH LITTLE ROCK, ARKANSAS.....	277,936	ORLANDO, FLORIDA.....	318,487	ROCHESTER, NEW YORK.....	732,588
Pulaski County.....	242,980	Orange County.....	263,540	Livingston County.....	24,053
Saline County.....	28,956	Seminole County.....	54,947	Monroe County.....	586,387
LORAIN-ELYRIA, OHIO.....	217,500	PATERSON-CLIFTON-PASSAIC, NEW JERSEY.....	1,186,873	Orleans County.....	34,159
Lorsain County.....	217,500	Bergen County.....	780,255	Wayne County.....	67,989
LOS ANGELES-LONG BEACH, CALIFORNIA.....	6,038,771	Passaic County.....	406,618	ROCKFORD, ILLINOIS.....	230,091
Los Angeles County.....	6,038,771	PENSACOLA, FLORIDA.....	203,376	Boone County.....	20,326
LOUISVILLE, KENTUCKY-INDIANA.....	725,139	Escambia County.....	173,829	Winnebago.....	209,765
Jefferson County, Kentucky.....	610,947	Santa Rosa County.....	29,547	SACRAMENTO, CALIFORNIA.....	625,503
Clark County, Indiana.....	62,795	PEORIA, ILLINOIS.....	313,412	Placer County.....	56,998
Floyd County, Indiana.....	51,397	Peoria County.....	189,044	Sacramento County.....	502,778
MADISON, WISCONSIN.....	222,095	Tazewell County.....	99,789	Yolo County.....	65,727
Dane County.....	222,095	Woodford County.....	24,979	ST. LOUIS, MISSOURI-ILLINOIS.....	2,104,669
MEMPHIS, TENNESSEE-ARKANSAS.....	674,583	PHILADELPHIA, PENNSYLVANIA-NEW JERSEY.....	4,342,897	St. Louis city, Missouri.....	750,026
Shelby County, Tennessee.....	627,019	Bucks County, Pennsylvania.....	308,567	Franklin County, Missouri.....	44,566
Crittenden County, Arkansas.....	47,564	Chester County, Pennsylvania.....	210,608	Jefferson County, Missouri.....	66,377
MIAMI, FLORIDA.....	935,047	Delaware County, Pennsylvania.....	553,154	St. Charles County, Missouri.....	52,970
Dade County.....	935,047	Montgomery County, Pennsylvania.....	516,682	St. Louis County, Missouri.....	703,532
MILWAUKEE, WISCONSIN.....	1,278,850	Philadelphia County, Pennsylvania.....	2,002,512	Madison County, Illinois.....	224,689
Milwaukee County.....	1,036,041	Burlington County, New Jersey.....	224,499	St. Clair County, Illinois.....	262,509
Ozaukee County.....	38,441	Camden County, New Jersey.....	392,035	SALT LAKE CITY, UTAH.....	447,795
Washington County.....	46,119	Gloucester County, New Jersey.....	134,840	Davis County.....	64,760
Waukegan County.....	158,249	PHOENIX, ARIZONA.....	663,510	Salt Lake County.....	383,035
MINNEAPOLIS-ST. PAUL, MINNESOTA.....	1,482,030	Maricopa County.....	663,510	SAN ANTONIO, TEXAS.....	716,168
Anoka County.....	85,916	PITTSBURGH, PENNSYLVANIA.....	2,405,435	Bexar County.....	687,151
Dakota County.....	78,303	Allegheny County.....	1,628,587	Guadalupe County.....	29,017
Hennepin County.....	842,854	Beaver County.....	206,948	SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIFORNIA.....	809,782
Ramsey County.....	52,525	Washington County.....	217,271	Riverside County.....	306,191
MOBILE, ALABAMA.....	363,389	Westmoreland County.....	352,629	San Bernardino County.....	503,591
Baldwin County.....	49,088	PORTLAND, OREGON-WASHINGTON.....	821,897	SAN DIEGO, CALIFORNIA.....	1,033,011
Mobile County.....	214,301	Clackamas County, Oregon.....	113,038	San Diego County.....	1,033,011
NASHVILLE, TENNESSEE.....	463,628	Multnomah County, Oregon.....	522,813	SAN FRANCISCO-OAKLAND, CALIFORNIA.....	2,648,762
Davidson County.....	399,743	Washington County, Oregon.....	92,237	Alameda County.....	908,209
Sumner County.....	36,217	Clark County, Washington.....	93,809	Contra Costa County.....	409,030
Wilson County.....	27,668			Marin County.....	146,820

Footnotes at end of table.

Table 5.1—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1967—Con.

Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	1960 population
SCRANTON, PENNSYLVANIA.....	234,531	TACOMA, WASHINGTON.....	321,590	WORCESTER, MASSACHUSETTS.....	328,898
Lackawanna.....	234,531	Pierce County.....	321,590	Worcester County (part).....	328,898
SEATTLE-EVERETT, WASHINGTON.....	1,107,213	TAMPA-ST. PETERSBURG, FLORIDA.....	772,453	Worcester city.....	186,587
King County.....	935,014	Hillsborough County.....	397,788	Auburn town.....	14,047
Snohomish County.....	172,199	Pinellas County.....	374,665	Berlin town.....	1,742
SHREVEPORT, LOUISIANA.....	281,481	TOLEDO, OHIO-MICHIGAN.....	630,647	Boylston town.....	2,367
Bossier Parish.....	57,622	Lucas County, Ohio.....	456,931	Brookfield town.....	1,751
Caddo Parish.....	223,859	Wood County, Ohio.....	72,596	East Brookfield town.....	1,533
SOUTH BEND, INDIANA.....	271,057	Monroe County, Michigan.....	101,120	Grafton town.....	10,627
Marshall County.....	32,443	TRENTON, NEW JERSEY.....	266,392	Holden town.....	10,117
St. Joseph County.....	238,614	Mercer County.....	266,392	Leicester town.....	8,177
SPOKANE, WASHINGTON.....	278,333	TUCSON, ARIZONA.....	265,660	Millbury town.....	9,623
Spokane County.....	278,333	Pima County.....	265,660	Northborough town.....	6,687
SPRINGFIELD-CHICOPEE-HOLYOKE, MASSACHUSETTS-CONNECTICUT.....	493,999	TULSA, OKLAHOMA.....	418,974	Northbridge town.....	10,800
Hampden County, Massachusetts (part).....	422,254	Creek County.....	407,495	North Brookfield town.....	3,616
Chicopee city.....	61,553	Osage County.....	32,441	Oxford town.....	9,282
Holyoke city.....	52,689	Tulsa County.....	346,038	Paxton town.....	2,399
Springfield city.....	174,463	UTICA-ROME, NEW YORK.....	330,771	Shrewsbury town.....	16,622
Westfield city.....	26,302	Herkimer County.....	66,370	Spencer town.....	7,838
Agawam town.....	15,718	Oneida County.....	264,401	Sterling town.....	3,193
East Longmeadow town.....	10,294	WASHINGTON, D.C.-MARYLAND-VIRGINIA.....	2,076,610	Sutton town.....	3,638
Hampden town.....	2,345	Washington, D.C.	763,956	Upton town.....	3,127
Longmeadow town.....	10,565	Montgomery County, Maryland.....	340,928	Westborough town.....	9,599
Ludlow town.....	13,805	Prince Georges County, Maryland.....	357,395	West Boylston town.....	5,526
Manson town.....	6,712	Alexandria city, Virginia.....	51,023	YORK, PENNSYLVANIA.....	290,242
Palmer town.....	10,358	Fairfax city, Virginia.....	13,585	Adams County.....	51,906
Southwick town.....	5,139	Falls Church city, Virginia.....	10,192	York County.....	238,336
West Springfield town.....	24,924	Arlington County, Virginia.....	163,401	YOUNGSTOWN-WARREN, OHIO.....	509,006
Wilbraham town.....	7,387	Fairfax County, Virginia.....	261,417	Mahoning County.....	300,480
Hampshire County, Massachusetts (part).....	64,660	Loudoun County, Virginia ^a	24,549	Trumbull County.....	208,526
Northampton city.....	30,058	Prince William County, Virginia ^a	50,164		
Easthampton town.....	12,326	WEST PALM BEACH, FLORIDA.....	228,106	STANDARD CONSOLIDATED AREAS	
Granby town.....	4,221	Palm Beach County.....	228,106	NEW YORK-NORTHEASTERN NEW JERSEY.....	14,759,428
Hadley town.....	3,099	WICHITA, KANSAS.....	381,626	New York SMSA, New York.....	10,694,632
South Hadley town.....	14,956	Butler County.....	38,395	Newark SMSA, New Jersey.....	1,689,420
Worcester County, Massachusetts (part).....	3,383	Sedgwick County.....	343,231	Jersey City SMSA, New Jersey.....	610,734
Warren town.....	3,383	WILKES-BARRE-HAZLETON, PENNSYLVANIA.....	346,972	Paterson-Clifton-Passaic SMSA, New Jersey.....	1,186,873
Tolland County, Connecticut (part).....	3,702	Luzerne County.....	346,972	Middlesex County, New Jersey.....	433,856
Somers town.....	3,702	WILMINGTON, DELAWARE-MARYLAND-NEW JERSEY.....	414,565	Somerset County, New Jersey.....	143,913
STOCKTON, CALIFORNIA.....	249,989	New Castle County, Delaware.....	307,446	CHICAGO, ILLINOIS-NORTHWESTERN INDIANA.....	6,794,461
San Joaquin.....	249,989	Cecil County, Maryland.....	48,408	Chicago SMSA, Illinois.....	6,220,913
SYRACUSE, NEW YORK.....	563,781	Salem County, New Jersey.....	58,711	Gary-Hammond-East Chicago SMSA, Indiana.....	573,548
Madison County.....	54,635				
Onondaga County.....	423,028				
Oswego County.....	86,118				

^aAdded for 1967.

The criteria for including a return in a standard metropolitan statistical area were the return address indicated by the taxpayer and the Internal Revenue district code. As a consequence, all the limitations of the State classifications mentioned above apply to the metropolitan area classifications as well. In addition, if the taxpayer indicated a return address other than that of his place of residence--e.g. his business address, the address of the assistant who prepared the return, a post office box in a town other than the one he lived in, or no address at all--the return may not have been coded properly as to standard metropolitan statistical area.

OTHER GEOGRAPHIC CLASSIFICATIONS

Most of the tables in this section also present data for Internal Revenue Service administrative regions. Each region has a service center which processes the returns filed in the districts which make up the region. The States comprising each region are indicated in the map on page 112, which represents the field organization of the Service in 1967.

In recognition of the special importance of even more inclusive metropolitan statistics for the large conurbations around New York and Chicago, the Bureau of the Budget has established definitions for two "standard consolidated areas." The Chicago, Illinois--Northeastern Indiana standard consolidated area consists of the Chicago and the Gary-Hammond-East Chicago standard metropolitan statistical areas; the New York--Northeastern New Jersey standard consolidated area is made up of four

SMSA's in the New York area, plus two contiguous counties in New Jersey (see table 5.1).

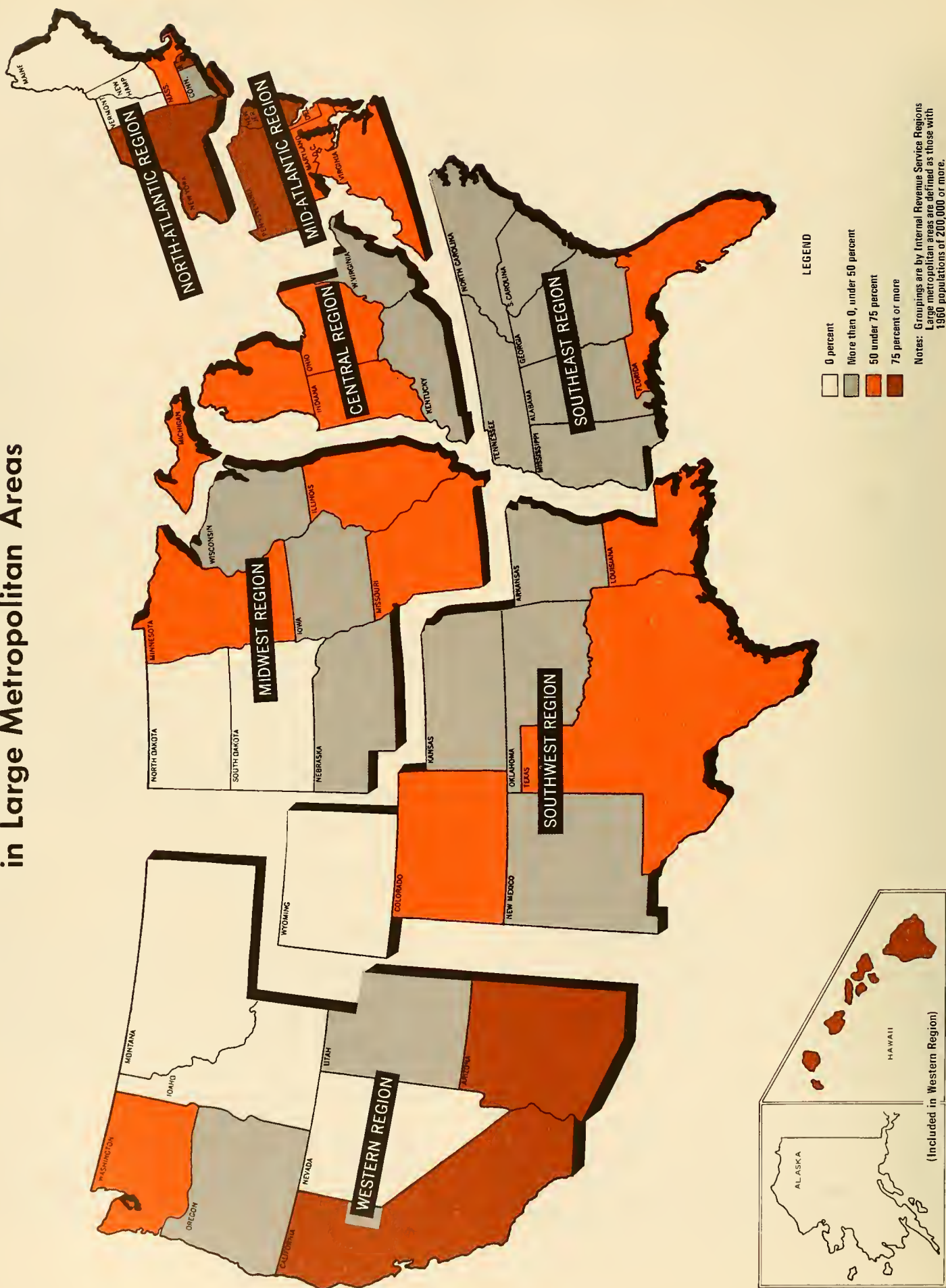
Totals in the SMSA tables are for all areas falling into the 125 largest metropolitan areas, plus the two counties in New Jersey which are part of the New York--Northeastern New Jersey standard consolidated area. National totals shown in the State and regional tables differ slightly from those presented elsewhere in this report because of differences in sample weights used. These are explained in the Description of the Sample (section 7).

METROPOLITAN AND NON-METROPOLITAN AREAS

The map on page 112 shows, for each of the 50 States, the percentage of all returns with addresses in the 125 largest standard metropolitan statistical areas. Only in seven States--four in the Northeast, three in the West--did large metropolitan areas account for 75 percent or more of the returns filed for 1967. In 22 States, more than 50 percent of the returns came from large SMSA's, and a total of 40 States had at least some taxpayers living in metropolitan areas with populations over 200,000. Ten States had no such metropolitan areas.

A more complete picture of returns from large metropolitan areas in each State can be found in table 5.2. This table also shows that, for the United States as a whole, large metropolitan areas accounted for 61 percent of the returns, 62 percent of the taxable returns, 66 percent of the adjusted gross income, and 70 percent of the tax reported on all returns.

Percent of Each State's Returns Filed by Taxpayers in Large Metropolitan Areas



Individual Returns/1967 • State and Metropolitan Areas

113

Table 5.2—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS, FOR THE 125 LARGEST METROPOLITAN AREAS AND ALL OTHER AREAS, BY STATES

[Taxable and nontaxable returns]

Geographic Class I	Total				Metropolitan areas				All other areas			
	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits		Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits		Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits	
			Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total.....	71,653,292	504,719,476	58,668,350	62,899,170	43,372,143	334,011,415	36,666,612	43,860,627	28,281,150	170,708,062	22,001,737	19,038,545
STATES												
Alabama.....	984,745	5,891,052	762,938	628,511	347,318	2,296,062	282,958	264,130	637,426	3,594,990	479,979	364,380
Alaska.....	79,635	692,171	59,274	87,669	-	-	-	-	79,635	692,171	59,274	87,669
Arizona.....	538,929	3,569,788	433,799	393,435	414,429	2,872,375	344,226	328,559	124,500	697,413	89,573	64,925
Arkansas.....	563,254	3,048,192	419,501	307,440	116,245	746,903	99,624	80,596	447,009	2,301,289	319,877	226,845
California.....	7,294,735	56,658,527	6,021,490	7,005,444	6,063,607	48,402,008	5,036,717	6,060,726	1,231,129	8,256,520	984,775	944,718
Colorado.....	728,209	4,932,246	584,270	564,771	404,514	3,063,304	332,577	371,409	323,695	1,868,942	251,693	193,362
Connecticut.....	1,233,338	10,239,689	1,071,910	1,479,070	525,091	4,258,268	457,101	597,276	708,247	5,981,422	614,809	881,794
Delaware.....	192,127	1,540,873	153,474	229,162	127,740	1,122,806	104,721	180,426	64,387	418,067	48,754	48,736
District of Columbia.....	323,048	2,194,882	261,072	314,109	325,048	2,194,882	261,072	314,109	-	-	-	-
Florida.....	2,219,933	14,011,192	1,742,155	1,691,232	1,355,589	8,923,289	1,083,855	1,121,910	864,344	5,087,903	658,299	569,321
Georgia.....	1,387,694	8,598,673	1,132,303	975,808	561,340	4,151,319	482,861	523,257	826,354	4,447,353	649,443	452,551
Hawaii.....	219,519	2,310,226	233,520	233,520	198,367	1,496,795	166,038	188,951	68,151	414,124	53,188	44,581
Idaho.....	235,477	1,411,254	184,307	146,348	-	-	-	-	235,477	1,411,254	184,307	146,348
Illinois.....	4,363,048	33,631,882	3,702,507	4,573,552	3,202,956	26,325,355	2,773,689	3,731,897	1,162,311	7,306,450	928,819	841,654
Indiana.....	1,824,416	12,922,245	1,522,919	1,568,927	918,619	6,892,079	782,963	866,976	905,797	6,030,165	739,955	701,952
Iowa.....	1,041,285	6,419,938	798,119	706,433	179,638	1,258,952	143,481	155,054	861,648	5,160,987	654,638	551,379
Kansas.....	794,183	5,053,016	628,662	567,802	279,489	2,107,385	234,273	259,883	514,694	2,930,919	394,390	307,915
Kentucky.....	975,464	5,680,753	765,202	621,221	355,062	2,468,844	311,326	290,923	620,402	3,211,908	453,876	330,298
Louisiana.....	1,028,556	6,783,193	840,000	797,228	521,902	3,795,215	442,497	474,465	506,654	2,987,978	397,504	322,764
Maine.....	366,113	2,025,320	283,347	221,086	-	-	-	-	366,113	2,025,320	283,347	221,086
Maryland.....	1,562,469	11,616,270	1,304,858	1,478,371	1,127,620	8,994,611	958,246	1,174,619	434,849	2,621,658	346,612	303,751
Massachusetts.....	2,189,378	15,898,074	1,870,780	2,049,910	1,348,296	9,967,155	1,144,699	1,325,540	841,082	5,930,919	726,482	724,370
Michigan.....	3,081,221	24,060,864	2,667,498	3,154,361	1,992,282	16,412,288	1,744,391	2,198,657	1,088,940	7,648,576	923,107	955,704
Minnesota.....	1,339,147	8,824,958	1,053,740	989,618	721,872	5,503,928	608,827	673,156	617,275	3,321,031	444,912	316,462
Mississippi.....	557,871	3,044,859	400,907	307,234	78,221	490,713	63,198	54,226	479,651	2,554,146	337,708	253,007
Missouri.....	1,643,243	10,897,183	1,286,528	1,338,487	979,558	7,468,545	823,628	980,240	663,685	3,428,638	462,900	358,247
Montana.....	243,195	1,413,401	189,322	152,650	-	-	-	-	243,195	1,413,401	189,322	152,650
Nebraska.....	547,340	3,271,544	402,404	378,719	152,633	1,151,084	125,401	152,154	394,707	2,120,461	277,004	226,566
Nevada.....	173,596	1,287,781	146,751	172,066	-	-	-	-	173,596	1,287,781	146,751	172,066
New Hampshire.....	272,286	1,780,347	226,045	215,716	-	-	-	-	272,286	1,780,347	226,045	215,716
New Jersey.....	2,704,102	21,319,373	2,298,647	2,843,616	1,199,561	17,817,672	1,884,160	2,417,516	504,541	3,501,700	414,487	426,100
New Mexico.....	306,241	1,837,400	214,758	199,587	96,861	679,414	75,466	80,392	209,379	1,357,986	139,293	119,194
New York.....	6,955,885	56,217,133	5,938,701	7,798,477	6,043,434	50,188,367	5,186,211	7,114,656	912,450	6,028,768	752,490	683,820
North Carolina.....	1,630,572	9,271,743	1,229,763	989,618	352,616	2,413,784	276,005	293,280	1,277,957	6,957,965	953,757	699,007
North Dakota.....	218,879	1,179,696	159,997	111,727	-	-	-	-	218,879	1,179,696	159,997	111,727
Ohio.....	3,846,683	27,909,620	3,270,098	3,520,855	2,595,700	19,848,311	2,239,174	2,584,464	1,250,982	8,061,309	1,030,924	936,389
Oklahoma.....	822,578	5,018,826	643,423	558,265	369,930	2,623,997	301,699	323,772	452,648	2,394,828	341,724	234,493
Oregon.....	733,744	4,963,262	588,486	587,408	309,508	2,221,480	246,575	283,617	424,235	2,741,783	341,910	303,791
Pennsylvania.....	4,388,799	32,235,247	3,720,244	3,802,557	3,368,407	23,952,724	2,882,260	3,081,191	1,020,391	6,282,521	837,984	721,264
Rhode Island.....	362,312	2,386,510	304,679	305,001	283,123	1,850,152	236,669	236,272	79,189	536,358	68,011	68,730
South Carolina.....	775,529	4,399,728	594,873	461,660	328,647	2,064,715	254,428	220,156	446,882	2,335,013	340,444	241,504
South Dakota.....	235,533	1,191,924	160,746	113,325	-	-	-	-	235,533	1,191,924	160,746	113,325
Tennessee.....	1,263,598	7,416,336	980,191	842,075	617,131	4,126,099	499,782	516,942	646,467	3,290,237	480,409	325,132
Texas.....	3,641,314	23,422,868	2,806,281	2,865,813	1,971,169	14,374,373	1,594,259	1,887,782	1,670,145	9,048,496	1,212,019	978,033
Utah.....	338,015	2,144,554	265,893	212,468	163,959	1,133,322	135,010	119,222	174,055	1,011,232	130,883	95,246
Vermont.....	163,376	891,121	132,706	99,951	-	-	-	-	163,376	891,121	132,706	99,951
Virginia.....	1,541,143	10,439,002	1,254,425	1,240,985	803,497	6,171,143	685,930	780,106	737,647	4,267,858	568,495	460,878
Washington.....	1,204,794	9,061,127	1,024,490	1,130,789	780,175	6,244,753	687,967	810,963	424,619	2,816,374	336,523	319,826
West Virginia.....	560,091	3,287,314	433,516	373,724	129,899	850,322	102,908	105,222	430,192	2,436,490	330,609	268,501
Wisconsin.....	1,592,420	10,858,994	1,299,334	1,258,684	661,090	5,086,128	570,139	635,932	931,330	5,772,867	729,194	628,751
Wyoming.....	116,591	736,344	96,160	84,848	-	-	-	-	116,591	736,344	96,160	84,848
Other areas.....	199,422	1,220,348	115,629	145,120	-	-	-	-	199,422	1,220,348	115,629	145,120
REGIONS												
Central.....	10,287,374	73,860,794	8,659,233	9,239,086	5,991,560	46,472,345	5,180,762	6,046,242	2,296,313	27,388,449	3,478,471	3,192,844
Mid-Atlantic.....	10,713,690	77,345,642	8,992,721	9,908,796	7,951,874	60,253,837	6,776,389	7,947,968	2,761,816	17,091,805	2,216,332	1,960,828
Midwest.....	10,983,114	76,276,042	8,863,374	9,470,542	5,897,745	46,793,991	5,045,164	6,328,433	5,085,368	29,482,052	3,818,210	3,142,109
North-Atlantic.....	11,542,689	89,438,195	9,828,169	12,169,210	8,199,945	66,263,939	7,024,280	9,273,743	3,342,744	23,174,256	2,803,890	2,895,466
Southeast.....	8,819,942	52,633,586	6,843,128	5,898,805	3,640,861	24,465,981	2,943,088	3,993,902	5,179,081	28,167,606	3,900,040	2,904,903
Southwest.....	8,000,924	50,832,085	6,232,055	5,945,757	3,760,111	27,390,590	3,080,395	3,478,303	4,240,813	23,441,495	3,152,660	2,467,454
Western.....	11,105,636	83,112,784	9,133,040	10,121,854	7,930,045	62,370,732	6,616,533	7,792,037	3,175,591	20,742,052	2,516,507	2,329,618
Other areas.....	199,422	1,220,348	115,629	145,120	-	-	-	-	199,422	1,220,348	115,629	145,120

See text for "Explanation of Classification and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

*Includes returns from Middlesex and Somerset Counties, New Jersey, which are not part of the standard metropolitan statistical areas, but are included in the standard consolidated areas.

NOTE: Detail may not add to total because of rounding.

Table 38.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY REGIONS AND STATES

[Taxable and non-taxable returns]																	
Regions and States	Number of returns	Adjusted gross income (less deficit)		Salaries and wages (gross)		Business net profit or loss		Farm net profit or loss		Partnership net profit or loss		Net gain and net loss from sales of capital assets		Domestic and foreign dividends received		Dividends in adjusted gross income	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States, total.....	71,653,292	504,719,476	64,072,456	411,336,612	5,986,675	27,380,736	3,013,161	3,375,422	1,938,601	11,539,667	8,408,178	13,635,000	11,583,381	15,297,585	6,655,490	14,205,085	
STATES																	
Alabama.....	984,745	5,891,052	901,119	5,100,168	85,043	300,461	63,771	13,024	23,381	144,330	65,962	95,122	84,174	83,432	45,297	75,971	
Alaska.....	79,635	632,171	76,548	632,215	10,062	22,120	619	12,107	2,331	16,284	9,782	9,782	7,554	4,483	4,094	3,838	
Arizona.....	536,929	3,569,788	482,183	2,919,288	52,604	209,729	7,309	11,028	14,472	66,468	72,893	95,505	87,602	113,718	49,759	105,344	
Arkansas.....	563,254	2,409,181	485,289	2,009,901	59,128	201,422	58,363	63,151	20,202	108,553	42,493	61,265	41,827	42,093	25,567	41,126	
California.....	7,294,735	56,683,527	6,519,382	46,427,232	686,114	3,255,221	99,502	111,278	256,007	1,132,511	1,107,635	1,971,476	1,357,517	1,595,517	738,491	1,463,518	
Colorado.....	728,209	4,932,246	638,247	4,036,564	83,957	270,556	32,954	21,515	21,484	106,210	98,130	150,007	115,268	122,773	58,358	112,102	
Connecticut.....	1,233,358	10,259,689	1,127,362	8,190,761	95,062	530,617	6,630	16,182	32,199	195,030	165,222	358,192	297,695	324,672	184,953	494,825	
Delaware.....	192,127	1,540,871	175,681	1,365,190	13,139	56,982	3,919	3,324	4,577	31,380	21,517	43,007	41,355	30,800	20,317	127,460	
District of Columbia.....	32,043	2,156,882	196,662	1,960,220	19,092	85,747	1,084	1,084	4,853	13,198	24,651	65,067	41,940	113,919	30,366	109,873	
Florida.....	2,219,933	14,011,192	1,893,997	10,925,287	203,217	765,714	41,484	135,084	36,889	309,588	286,341	536,841	381,410	671,096	248,627	632,315	
Georgia.....	1,387,694	8,598,673	1,269,254	7,292,654	113,213	467,941	68,915	41,752	32,990	200,517	113,084	173,026	150,031	188,673	84,152	176,002	
Hawaii.....	263,518	1,910,919	245,752	1,665,167	22,121	92,665	3,347	91	9,398	27,527	42,264	65,421	54,204	50,817	23,919	46,505	
Idaho.....	235,477	1,411,254	204,189	1,207,065	27,613	85,196	30,702	37,839	6,937	41,354	33,835	42,836	37,356	16,639	24,705	24,705	
Illinois.....	4,365,268	33,631,805	3,909,707	27,554,587	307,338	1,571,442	159,597	338,035	118,104	782,172	470,516	879,019	762,368	998,122	446,334	924,052	
Indiana.....	1,824,416	12,922,245	1,637,918	10,790,746	143,617	697,184	141,363	336,322	34,018	283,745	165,914	196,814	246,245	246,908	127,761	226,685	
Iowa.....	1,041,285	6,419,938	841,187	4,633,866	108,246	459,113	165,649	44,719	41,178	250,033	208,895	163,193	162,374	103,159	86,213	90,773	
Kansas.....	794,183	5,083,016	672,185	3,879,829	90,654	308,600	108,680	188,506	27,427	161,116	124,873	114,424	98,932	103,788	71,046	92,807	
Kentucky.....	979,464	5,650,753	839,832	4,601,427	93,604	374,747	111,989	80,049	27,027	147,450	72,072	77,309	122,658	96,792	56,732	114,338	
Louisiana.....	1,028,556	6,783,193	941,981	5,678,965	91,043	318,507	38,401	10,850	23,499	186,997	73,188	130,436	122,170	55,000	110,965	80,653	
Maine.....	366,113	2,025,320	329,382	1,697,510	38,016	147,734	8,535	10,850	4,847	26,288	33,620	37,090	32,148	32,772	32,772	32,772	
Maryland.....	1,562,469	11,616,270	1,451,503	10,043,688	96,794	517,978	22,470	17,788	31,288	132,500	143,164	211,111	281,917	144,058	259,809	259,809	
Massachusetts.....	1,378,378	15,989,074	2,000,859	13,988,215	157,482	850,416	8,844	8,844	32,899	231,290	237,970	434,584	264,074	274,504	298,296	584,296	
Michigan.....	3,081,221	24,060,864	2,490,136	20,570,728	213,333	1,287,062	99,684	79,910	66,101	432,515	337,632	438,433	506,049	635,559	292,370	584,296	
Minnesota.....	1,359,147	8,624,956	1,169,236	7,455,720	111,823	466,885	135,210	44,701	66,101	432,515	337,632	438,433	506,049	635,559	292,370	584,296	
Mississippi.....	557,871	3,624,659	503,354	3,121,305	54,946	190,594	45,437	20,172	13,541	111,133	39,302	48,374	47,876	41,432	28,633	36,980	
Missouri.....	1,643,243	10,897,183	1,423,834	9,473,349	153,432	655,455	139,296	131,042	50,770	208,033	217,256	309,998	253,583	361,168	151,091	336,743	
Montana.....	245,195	1,413,401	201,355	1,212,046	25,720	97,582	30,961	71,640	11,577	47,807	53,023	49,555	50,486	38,198	28,666	34,320	
Nebraska.....	547,340	3,271,544	426,055	2,845,489	55,324	221,057	92,620	27,154	29,467	130,033	123,349	160,394	130,569	106,930	81,675	88,629	
Nevada.....	173,596	1,093,781	156,248	939,533	15,296	55,355	2,187	9,908	8,181	29,610	26,181	60,546	50,569	70,251	48,244	56,024	
New Hampshire.....	272,286	1,780,347	247,314	1,465,033	25,827	108,704	2,177	1,654	4,446	45,368	20,619	37,955	31,429	24,050	24,050	24,050	
New Jersey.....	2,704,102	21,319,373	2,453,543	17,865,830	187,785	1,061,975	11,945	71,383	459,017	326,506	326,506	578,699	674,072	359,708	615,359	615,359	
New Mexico.....	306,441	1,837,400	273,480	1,563,920	29,318	101,981	11,367	31,911	3,455	29,912	31,004	41,475	36,303	30,964	32,310	32,310	
New York.....	6,955,885	56,217,133	6,314,003	49,903,130	496,370	2,076,988	5,770	15,936	210,592	1,631,504	951,889	2,392,554	1,487,465	913,146	2,376,494	2,376,494	
North Carolina.....	1,630,572	9,271,748	1,630,572	7,641,176	126,213	502,167	121,947	130,373	40,247	243,716	107,179	145,914	158,709	211,279	88,745	197,568	
North Dakota.....	218,879	1,179,696	159,715	1,019,981	20,578	62,087	180,633	9,416	45,368	45,368	52,592	23,346	14,937	19,691	11,671	11,671	
Ohio.....	3,846,683	27,909,621	3,494,821	23,414,800	288,497	1,499,591	134,014	140,977	77,119	450,772	335,091	517,040	573,562	322,226	739,242	739,242	
Oklahoma.....	823,578	5,088,826	744,799	4,344,027	106,982	332,401	83,108	40,631	22,624	130,524	92,732	126,908	79,902	95,880	41,675	88,629	
Oregon.....	733,744	4,963,262	644,027	4,319,235	74,627	333,257	33,352	19,315	29,467	130,033	123,349	160,394	130,569	106,930	73,765	96,479	
Pennsylvania.....	4,388,799	30,235,247	3,950,353	26,284,894	340,697	1,733,627	70,831	32,981	92,572	657,998	434,162	608,063	723,456	1,123,237	432,581	1,049,202	
Rhode Island.....	363,312	2,386,510	329,554	1,967,390	24,534	130,390	13,030	1,084	5,721	33,137	30,373	52,234	60,001	81,757	36,881	75,208	
South Carolina.....	775,529	4,999,728	714,960	3,800,899	63,907	249,721	36,783	19,550	15,461	108,549	38,581	60,759	53,810	66,170	33,621	61,437	
South Dakota.....	235,533	1,191,924	176,549	1,015,375	24,534	72,137	56,047	9,852	9,852	45,782	70,873	52,387	45,782	20,683	26,045	17,183	
Tennessee.....	1,265,598	7,416,336	1,152,107	6,264,229	111,264	423,602	111,530	40,680	34,270	213,902	80,486	123,567	110,571	128,120	65,043	115,196	
Texas.....	3,641,314	23,422,868	3,263,342	19,031,151	397,398	1,347,570	330,464	137,333	122,339	597,061	363,850	740,775	459,057	683,958	224,345	526,864	
Utah.....	338,615	2,141,454	299,613	1,781,364	29,777	112,597	13,677	6,974	10,896	49,767	38,291	49,683	43,862	49,183	28,858	45,869	
Vermont.....	163,376	891,121	141,716	679,440	14,498	57,487	6,981	8,680	2,595	16,317	18,899	22,855	31,301	50,643	22,235	47,979	
Virginia.....	1,642,143	10,439,021	1,421,323	8,948,196	104,929	422,363	59,818	11,627	33,622	203,114	136,739	229,804	273,510	120,932	253,822	253,822	
Washington.....	1,204,794	9,063,127	1,063,857	7,999,270	111,076	544,982	40,156	104,544	42,885	213,073	169,69						

Table 38. —SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY REGIONS AND STATES—Continued

Regions and States	Interest received			Rent net income or loss			Royalty net income or loss			Standard deduction			Itemized deduction			Taxable income			Income tax after credits													
	Number of returns	Amount (thousand dollars)	(17)	(18)	(19)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	(20)	(21)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	(22)	(23)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	(24)	(25)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	(26)	(27)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	(28)	(29)	Amount (thousand dollars)	(30)
United States, total.....	29,557,695	14,895,475			6,354,228	2,523,582	565,281	673,052		41,478,256	22,082,065	29,804,078	59,672,089		59,356,758	314,990,065	58,668,350	62,899,170														
STATES																																
Alabama.....	265,935	87,584	74,941	33,996	3,223	5,587	546,811	271,501	432,745	739,603	769,029	3,368,317	762,938	628,511																		
Alaska.....	13,555	13,555	7,692	1,018	(*)	(*)	47,159	27,759	31,829	93,200	59,645	453,472	59,274	87,669																		
Arizona.....	215,763	105,289	46,144	15,287	5,355	4,942	272,857	139,494	326,561	526,561	438,278	2,036,668	433,799	393,485																		
Arkansas.....	155,821	89,322	57,774	5,718	4,223	6,680	370,726	190,250	188,094	324,771	324,771	1,686,367	419,501	307,440																		
California.....	3,235,085	2,024,939	801,802	15,811	65,399	68,680	3,356,717	1,730,292	3,882,269	9,342,555	6,094,369	34,895,657	6,021,490	7,005,444																		
Colorado.....	308,024	138,870	81,677	36,621	10,030	11,235	367,980	181,994	506,384	711,596	590,910	2,938,985	584,270	564,771																		
Connecticut.....	676,644	303,660	102,666	30,222	3,214	2,311	728,042	403,880	506,384	1,089,321	1,079,150	6,926,878	1,071,910	1,071,910																		
Delaware.....	85,104	28,576	13,696	11,537	(*)	(*)	122,356	66,206	94,750	179,571	153,474	1,021,497	263,072	229,162																		
District of Columbia.....	98,714	68,484	18,462	10,443	(*)	(*)	228,725	118,122	94,750	222,885	266,152	1,444,701	261,072	314,109																		
Florida.....	864,272	605,400	177,006	71,119	5,029	1,942	1,219,877	614,671	984,121	1,841,637	1,762,332	8,387,810	1,742,155	1,691,232																		
Georgia.....	377,786	172,673	101,653	56,444	2,638	2,106	862,515	430,950	519,495	1,003,277	1,140,595	5,095,882	1,132,303	975,808																		
Hawaii.....	127,729	47,690	27,419	15,300	(*)	(*)	131,720	76,641	110,371	268,511	219,289	1,183,974	135,226	233,530																		
Idaho.....	86,986	42,472	21,484	6,554	(*)	(*)	146,177	78,582	63,541	121,577	187,865	805,542	184,307	146,348																		
Illinois.....	1,984,115	1,004,477	411,852	215,824	28,539	17,983	1,276,223	1,571,086	1,635,436	3,165,757	3,742,228	22,316,574	3,702,507	4,973,552																		
Indiana.....	701,881	328,163	144,853	86,003	6,277	4,828	1,162,015	664,852	1,153,595	1,153,595	1,541,927	8,200,241	1,522,919	1,568,927																		
Iowa.....	459,821	199,407	121,791	116,842	1,551	947	619,453	327,892	403,070	676,351	825,653	3,864,288	798,119	706,433																		
Kansas.....	310,331	142,098	125,899	107,948	32,465	28,791	403,335	217,777	355,410	612,798	642,645	3,019,667	628,662	567,802																		
Kentucky.....	267,301	125,273	74,344	55,370	11,409	4,051	656,266	336,924	312,582	571,772	771,026	3,292,545	765,202	621,221																		
Louisiana.....	306,103	141,501	94,779	81,282	35,656	72,425	638,403	348,468	382,270	694,724	846,526	4,060,461	840,000	797,228																		
Maine.....	139,247	56,676	23,169	4,974	(*)	(*)	255,312	127,875	109,319	177,610	290,757	1,175,286	283,347	221,086																		
Maryland.....	596,008	256,291	83,817	36,561	3,022	3,569	973,373	513,927	583,477	1,260,096	1,311,860	7,509,279	1,304,858	1,478,371																		
Massachusetts.....	1,087,130	526,796	215,212	32,136	3,742	6,686	1,261,941	649,245	923,341	1,900,477	2,694,548	10,121,637	1,870,780	2,049,910																		
Michigan.....	1,353,066	632,150	211,933	85,859	1,031	6,191	1,688,912	932,933	1,383,558	2,556,033	2,694,548	15,166,052	2,667,498	3,154,361																		
Minnesota.....	602,973	268,911	116,990	56,109	4,179	7,388	730,353	365,610	595,547	1,197,652	1,036,881	5,206,253	1,053,740	989,618																		
Mississippi.....	130,527	52,729	37,206	2,711	6,324	6,667	326,316	163,289	226,146	375,182	404,784	1,644,451	400,907	307,234																		
Missouri.....	337,179	155,901	101,623	101,623	9,544	7,996	930,913	484,167	698,969	1,242,651	1,302,217	6,738,920	1,286,528	1,338,487																		
Montana.....	625,703	32,325	16,320	3,393	3,179	3,341	152,665	79,207	67,642	135,582	195,027	845,922	189,322	152,650																		
Nebraska.....	234,486	116,977	82,147	76,761	4,894	1,111	378,074	206,820	168,271	308,316	420,551	1,996,764	402,404	378,719																		
Nevada.....	66,132	34,356	12,849	6,712	1,861	1,253,932	1,004,043	506,932	68,533	158,917	149,535	833,416	146,791	172,066																		
New Hampshire.....	114,909	58,963	21,313	9,103	(*)	(*)	193,618	105,607	78,301	140,055	227,374	1,132,511	226,045	215,716																		
New Jersey.....	1,305,160	620,191	219,804	69,053	3,667	6,155	1,450,532	779,885	1,247,759	2,507,885	2,315,411	13,883,908	2,398,647	2,843,616																		
New Mexico.....	50,827	50,827	22,267	4,787	4,787	8,036	192,481	109,220	109,220	191,308	217,301	1,063,170	214,798	199,587																		
New York.....	3,593,533	2,206,198	923,667	91,203	16,308	29,914	3,446,610	1,792,321	3,245,626	5,938,701	5,938,701	35,853,336	5,938,701	7,798,477																		
North Carolina.....	181,322	122,572	52,572	83,314	2,077	1,630	1,032,406	531,124	593,708	1,074,011	1,237,792	5,282,777	1,229,763	992,287																		
North Dakota.....	85,305	42,283	32,820	35,460	5,065	2,836	100,872	81,880	66,056	106,312	170,396	655,576	159,997	111,727																		
Ohio.....	1,670,495	717,358	317,730	140,817	15,869	8,314	2,402,358	1,351,599	1,432,828	2,605,931	3,295,994	17,984,446	3,270,098	3,520,855																		
Oklahoma.....	477,597	138,300	117,399	57,343	50,448	61,449	487,588	235,148	323,303	583,433	651,486	3,932,948	643,423	598,262																		

Table 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES

(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)									Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
United States, total																					
Total.....	71,653,292	40,730,892	150,471,476	198,051,411	189,532,929	59,356,758	314,990,065	58,668,350	62,899,170	984,745	634,656	15,891,092	2,840,886	2,777,521	769,029	3,368,317	762,938	628,511			
No. adjusted gross income under \$2,000.....	370,956	228,484	21,835,778	1,054,314	938,455	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Under \$2,000.....	4,080,414	239,056	1,362,256	4,967,590	4,729,648	627,762	35,592	623,009	4,999	70,527	5,723	24,514	87,706	85,603	70,029	23,943	86,803	39,108			
Under \$2,000.....	3,314,190	311,841	2,637,257	4,452,491	4,729,572	627,762	35,592	623,009	4,999	47,091	7,029	24,514	87,706	85,603	70,029	23,943	86,803	39,108			
Under \$2,000.....	7,566,090	1,392,423	11,230,989	12,750,942	11,181,230	5,124,884	2,651,166	5,005,434	374,002	104,158	31,761	153,599	244,896	199,933	57,679	28,415	55,188	3,856			
Under \$2,000.....	5,914,281	1,826,566	14,755,272	12,750,942	10,927,559	4,523,885	2,486,173	4,597,909	793,641	95,992	38,035	240,873	225,221	200,626	70,715	79,972	69,874	11,784			
Under \$2,000.....	5,700,687	2,211,301	19,928,669	13,258,710	12,236,914	5,055,256	9,091,827	4,905,247	1,383,010	102,520	62,085	358,373	296,385	289,383	85,181	135,549	84,970	20,595			
Under \$2,000.....	5,456,557	2,665,153	24,545,740	14,352,791	13,577,280	5,067,341	12,235,625	4,972,124	1,912,700	80,540	52,503	313,565	223,345	220,096	64,994	134,358	63,942	19,908			
Under \$2,000.....	5,191,307	3,015,061	28,560,747	14,788,887	14,213,002	5,025,945	13,736,904	4,972,345	2,427,308	79,294	63,380	493,265	278,938	266,500	87,224	234,518	86,803	37,146			
Under \$2,000.....	5,214,720	3,526,821	33,895,664	16,176,250	15,736,061	5,145,103	13,931,301	5,113,125	3,061,947	82,258	69,794	536,224	286,407	285,565	81,250	283,509	40,659	44,380			
Under \$2,000.....	5,105,683	3,993,079	33,226,735	17,566,389	17,010,990	5,079,601	13,745,431	5,052,673	3,587,953	54,912	69,337	556,943	269,407	262,827	74,512	251,561	74,512	49,098			
Under \$2,000.....	4,703,755	3,694,223	37,966,755	15,656,484	15,370,638	4,458,926	22,569,993	4,445,238	3,760,194	54,912	53,035	467,573	209,607	204,597	54,912	257,549	54,702	41,514			
Under \$2,000.....	3,824,948	3,345,434	36,372,837	13,879,704	13,660,862	3,830,212	22,307,691	3,822,797	3,768,459	36,440	31,945	347,384	125,014	124,803	36,440	215,131	36,440	36,761			
Under \$2,000.....	10,386,113	3,599,919	124,453,331	36,124,653	37,574,683	10,376,953	82,784,317	10,364,042	4,631,679	105,889	101,900	1,252,753	92,347	92,347	105,889	814,780	105,681	141,574			
Under \$2,000.....	2,769,720	2,383,614	46,843,370	10,146,983	9,912,655	2,757,223	35,346,166	2,756,644	6,560,527	25,527	28,708	430,460	92,347	90,707	25,425	308,426	25,425	59,147			
Under \$2,000.....	1,958,263	1,801,658	55,056,679	7,458,639	7,123,199	1,955,894	42,928,657	1,953,158	10,282,557	17,124	16,417	467,359	65,504	63,102	17,097	361,424	17,071	83,728			
Under \$2,000.....	260,583	237,379	17,202,512	1,028,835	960,216	260,209	14,153,687	259,984	5,094,321	2,291	2,154	150,105	9,335	8,916	2,286	124,785	2,286	44,169			
Under \$2,000.....	51,352	45,515	6,768,243	192,537	172,946	51,166	5,229,272	51,120	2,509,096	385	349	49,891	1,464	1,331	382	41,448	381	18,905			
Under \$2,000.....	15,669	13,363	6,745,898	56,255	49,019	15,529	5,342,864	15,502	2,816,779	95	86	37,504	353	307	95	32,747	95	16,926			
Under \$2,000.....	32,403,176	8,874,824	172,624,705	63,195,803	57,748,658	20,399,129	29,900,383	19,863,722	4,468,352	496,017	201,611	1,101,509	1,129,020	1,094,319	283,477	378,439	278,883	56,163			
Under \$2,000.....	23,817,415	14,574,620	175,022,739	77,867,715	75,991,554	23,540,352	100,803,519	23,406,178	16,575,860	337,416	287,431	2,401,500	1,149,424	1,129,092	334,378	1,306,269	333,116	208,899			
Under \$2,000.....	10,386,113	9,599,919	124,453,331	36,124,653	37,574,683	10,376,953	82,784,317	10,364,042	4,631,679	105,889	101,900	1,252,753	92,347	92,347	105,889	814,780	105,681	141,574			
Under \$2,000.....	5,046,588	4,681,529	132,616,701	18,863,240	18,218,034	5,040,324	101,901,646	5,034,408	27,223,279	45,423	43,714	1,135,290	169,035	164,364	45,285	868,829	45,258	221,875			
Alabama																					
Total.....	79,635	47,153	1,692,171	230,184	226,152	59,645	453,472	59,274	87,669	538,929	327,334	13,569,788	1,616,970	1,563,873	438,278	2,036,668	433,799	393,485			
No. adjusted gross income under \$600.....	11,890	-	6,874	11,890	11,890	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Under \$600.....	9,185	6,606	19,817	27,522	25,814	-	-	-	-	29,986	25,381	9,899	31,940	31,745	34,472	17,914	34,277	2,557			
Under \$600.....	9,185	6,606	19,817	27,522	25,814	-	-	-	-	47,662	51,781	73,662	87,466	80,611	34,472	17,914	34,277	2,557			
Under \$600.....	9,689	4,210	39,599	22,583	21,424	12,191	24,585	12,008	3,739	47,890	25,569	167,241	139,392	132,631	41,957	58,654	40,839	8,655			
Under \$600.....	9,689	4,210	39,599	22,583	21,424	12,191	24,585	12,008	3,739	52,537	34,429	237,474	184,084	178,551	40,119	87,102	39,923	13,410			
Under \$600.....	10,054	3,495	72,577	20,357	19,990	10,054	52,305	10,054	9,379	36,736	25,059	237,261	127,104	121,445	36,540	113,195	35,618	18,025			
Under \$600.....	8,498	7,444	77,117	37,236	37,236	8,498	44,637	8,315	7,269	23,229	19,466	196,448	74,770	73,653	23,034	113,885	23,034	18,684			
Under \$600.....	16,367	12,607	199,157	57,259	56,622	15,963	133,662	15,963	24,480	30,196	28,352	286,803	116,379	114,339	29,274	160,540	29,078	26,789			
Under \$600.....	8,350	7,774	143,646	30,696	30,561	8,146	97,503	8,146	18,890	36,736	25,059	237,261	127,104	121,445	36,540	113,195	35,618	18,025			
Under \$600.....	4,704	4,363	118,910	19,539	19,539	4,545	85,938	4,545	18,728	18,977	18,195	320,267	71,255	69,374	18,907	226,811	18,907	43,279			
Under \$600.....	233	228	15,457	1,153	1,128	233	12,893	228	4,363	1,484	1,363	98,673	6,035	5,561	1,468	78,989	1,463	27,799			
Under \$600.....	15	15	1,846	60	59	14	1,400	14	562	276	242	36,664	992	873	275	29,786	275	13,459			
Under \$600.....	2	2	818	9	9	2	549	2	258	65	55	28,953	237	212	65	24,911	65	12,787			
Under \$600.....	29,703	9,515	153,274	59,359	56,491	10,481	20,088	10,481	3,135	257,880	91,655	1,607,174	584,743	559,335	163,077	212,773	161,177	31,880			
Under \$600.....	20,261	12,648	159,064	62,109	61,743	20,261	101,438	19,895	17,252	174,606	136,801	1,251,726	618,230	598,096	168,943	639,661	166,513	102,950			
Under \$600.....	16,367	12,607	199,157	57,259	56,622	15,963	133,662	15,963	24,480	73,165	67,649	286,955	116,379	114,339	29,274	160,540	29,078	26,789			
Under \$600.....	13,304	12,383	280,676	51,557	51,296	12,940	196,284	12,935	42,802	73,165	67,649	286,955	116,379	114,339	29,274	160,540	29,078	26,789			

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of exemptions other than age and blindness	Total number of exemptions	Taxable income		Income tax after credits				
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
Arkansas																		
Total.....	563,254	367,521	13,048,192	1,636,281	427,348	1,686,367	419,501	307,440	7,294,735	4,116,171	156,658,527	19,989,449	19,138,839	6,094,369	34,895,657	6,021,490	7,005,444	
No adjusted gross income.....	(*)	(*)	(*)	(*)	-	-	-	-	55,750	34,557	2,355,475	157,857	143,043	-	-	-	-	
Under \$500.....	36,629	2,820	10,749	45,782	(*)	(*)	(*)	(*)	383,291	19,202	127,873	457,176	379,022	62,392	3,373	62,392	475	
\$500 under \$1,000.....	26,598	7,935	20,547	42,144	41,043	41,043	41,159	2,998	288,646	22,725	231,004	393,134	377,473	16,667	3,373	16,667	35,449	
\$1,000 under \$2,000.....	73,928	25,268	109,352	134,791	134,791	134,791	41,159	2,998	695,753	111,994	1,029,420	1,124,261	991,071	468,516	250,426	462,559	72,962	
\$2,000 under \$3,000.....	69,862	34,509	175,167	176,001	176,001	176,001	48,837	7,205	549,673	157,643	1,075,476	1,075,476	943,814	415,036	586,887	392,236	72,962	
\$3,000 under \$4,000.....	69,283	48,259	247,222	202,537	190,968	190,968	59,471	12,544	496,168	183,211	1,733,251	1,135,663	1,036,695	424,757	748,384	407,836	112,144	
\$4,000 under \$5,000.....	47,672	34,692	212,564	150,064	147,290	147,290	43,909	90,781	523,881	241,484	2,365,198	1,364,305	1,277,806	469,042	1,124,064	458,680	174,876	
\$5,000 under \$6,000.....	38,185	30,923	207,625	134,051	129,627	129,627	35,727	94,132	478,368	255,763	2,633,614	1,333,711	1,279,718	461,922	1,303,432	484,081	208,175	
\$6,000 under \$7,000.....	39,690	33,960	257,681	154,145	148,853	148,853	39,506	127,090	549,035	302,558	3,249,021	1,419,828	1,370,407	491,082	1,800,464	294,897	-	
\$7,000 under \$8,000.....	35,065	30,871	262,933	125,941	122,979	122,979	37,063	23,166	522,541	380,057	3,920,137	1,710,104	1,676,316	511,761	2,109,314	508,356	348,648	
\$8,000 under \$9,000.....	37,417	33,293	315,560	126,988	123,849	123,849	37,233	30,127	446,396	311,486	3,787,023	1,394,891	1,363,261	440,451	2,213,670	440,251	377,634	
\$9,000 under \$10,000.....	20,168	19,183	193,093	77,045	75,693	75,693	20,168	19,655	382,998	308,373	3,641,904	1,325,315	1,298,113	382,999	2,137,718	382,002	364,226	
\$10,000 under \$15,000.....	43,975	42,630	514,462	162,053	159,028	159,028	43,975	57,957	1,260,567	1,131,319	15,266,088	4,499,332	4,429,067	1,258,142	9,752,041	1,257,150	1,730,091	
\$15,000 under \$20,000.....	9,790	8,935	166,960	33,848	32,413	32,413	9,653	9,618	410,737	384,155	6,977,657	1,489,102	1,459,963	410,107	4,867,738	409,774	935,522	
\$20,000 under \$25,000.....	9,143	8,652	263,999	9,143	209,793	209,793	9,143	48,572	57,957	262,194	239,018	7,209,340	965,971	927,692	261,770	5,386,978	261,364	1,259,311
\$25,000 under \$30,000.....	1,217	1,158	79,192	4,657	4,342	4,342	1,217	23,391	29,509	26,190	1,943,762	114,494	107,151	29,432	1,508,086	29,377	528,181	
\$30,000 under \$40,000.....	181	166	22,893	667	616	616	177	18,840	5,667	4,952	749,483	21,156	19,214	5,634	572,614	5,625	254,707	
\$40,000 under \$50,000.....	19	19	9,537	67	64	64	18	8,494	1,742	1,482	778,721	6,274	5,545	1,726	610,468	1,718	312,149	
\$50,000 or more.....	328,405	157,731	1,754,158	782,723	735,769	735,769	195,416	253,255	188,472	36,333	2,993,181	16,501,777	5,709,872	1,839,744	2,633,134	1,783,722	395,904	
Returns under \$5,000.....	170,524	148,230	1,236,991	617,728	601,028	601,028	167,746	671,176	106,116	2,331,138	1,558,236	17,231,707	7,183,850	6,987,881	2,287,814	9,564,597	2,272,762	1,993,579
Returns \$5,000 under \$10,000.....	43,975	42,630	514,462	162,053	159,028	159,028	43,975	43,841	57,957	1,260,567	1,131,319	15,266,088	4,499,332	4,429,067	1,258,142	9,752,041	1,257,150	1,730,091
Returns \$10,000 under \$15,000.....	20,350	18,930	542,581	73,777	69,908	69,908	20,208	423,712	107,034	709,849	655,797	17,658,962	2,596,395	2,519,567	708,669	12,945,885	707,856	3,285,870
Colorado																		
Total.....	728,209	440,357	14,932,246	2,070,258	2,938,985	1,983,892	590,910	584,270	564,771	1,233,338	658,467	110,239,689	3,200,526	3,040,556	1,079,150	6,926,878	1,071,910	1,479,070
No adjusted gross income.....	6,286	4,861	238,555	18,044	16,581	16,581	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$500.....	40,924	(*)	13,377	52,024	46,448	46,448	(*)	(*)	(*)	73,155	11,979	25,763	84,229	82,132	12,947	810	12,947	110
\$500 under \$1,000.....	39,341	5,576	31,710	53,942	50,305	50,305	9,120	9,120	66	46,290	22,725	37,912	56,121	53,775	12,947	54,404	102,089	7,737
\$1,000 under \$2,000.....	82,635	16,451	121,017	128,928	114,515	114,515	60,769	60,581	4,499	120,230	22,712	174,781	149,433	133,812	102,460	91,434	74,617	13,257
\$2,000 under \$3,000.....	55,074	20,760	136,481	113,320	103,237	103,237	37,653	35,148	6,710	92,974	22,712	231,200	170,359	136,672	77,747	91,434	74,617	13,257
\$3,000 under \$4,000.....	47,621	20,471	166,817	113,331	103,284	103,284	40,268	38,732	11,167	92,974	21,591	278,509	156,147	133,441	72,545	140,028	70,582	21,705
\$4,000 under \$5,000.....	55,655	29,622	252,095	149,820	144,621	144,621	48,223	48,034	18,166	71,134	23,436	320,164	147,393	133,845	68,515	190,325	68,143	30,387
\$5,000 under \$6,000.....	54,721	37,169	303,554	184,219	178,239	178,239	50,088	48,930	22,430	70,379	30,429	386,576	161,804	152,042	70,007	230,454	69,822	37,695
\$6,000 under \$7,000.....	51,308	38,683	330,845	165,711	161,104	161,104	50,339	165,952	49,773	73,763	37,118	477,829	190,155	179,412	72,312	293,674	72,312	48,652
\$7,000 under \$8,000.....	59,868	47,588	448,524	201,724	199,219	199,219	59,679	244,217	39,876	76,842	46,882	570,959	227,283	224,577	76,656	393,612	76,656	60,665
\$8,000 under \$9,000.....	42,420	37,384	361,138	148,638	146,133	146,133	42,420	214,627	42,420	74,608	56,219	634,395	244,436	236,385	74,608	392,453	74,422	67,590
\$9,000 under \$10,000.....	38,476	34,409	364,374	144,951	142,472	142,472	38,476	210,115	34,812	99,362	82,011	940,768	341,351	334,109	99,362	587,872	98,381	100,749
\$10,000 under \$15,000.....	106,876	98,941	1,267,684	400,598	394,203	394,203	106,876	806,815	141,566	229,737	210,790	2,771,124	800,912	786,097	229,737	1,919,833	229,737	343,886
\$15,000 under \$20,000.....	26,292	25,348	245,938	101,489	98,686	98,686	26,292	312,750	59,025	63,361	59,475	1,074,221	229,567	223,617	63,361	793,600	63,361	154,586
\$20,000 under \$25,000.....	18,209	17,004	504,684	71,677	68,675	68,675	18,209	369,097	30,553	49,509	45,459	1,424,724	195,961	188,909	49,509	1,213,214	49,458	277,229
\$25,000 under \$30,000.....	2,056	1,866	134,565	8,180	7,679	7,679	2,051	109,807	38,879	7,358	6,832	486,742	30,261	28,525	7,349	407,807	7,349	146,806
\$30,000 under \$40,000.....	336	309	43,797	1,244	1,125	1,125	336	36,302	335	16,179	1,543	203,653	5,987	5,413	1,541	171,046	1,541	78,366
\$40,000 under \$50,000.....	111	90	44,200	418	364	364	111	37,267	111	19,306	1,533	209,249	2,020	1,803	530	172,314	530	91,652
Returns under \$5,000.....	327,536	101,567	1,682,943	641,409	585,992	585,992	196,033	269,750	191,615	486,342	81,426	1,059,451	770,789	679,467	334,214	477,000	328,578	73,195
Returns \$5,000 under \$10,000.....	246,784	195,232	1,808,435	825,243	827,168	827,168	241,033	978,158	158,655	394,955	232,626	3,010,325	1,165,029	1,126,725	392,946	1,862,064	391,551	315,351
Returns \$10,000 under \$15,000.....	106,876	98,941	1,267,684	400,598	394,203	394,203	106,876	806,815	141,566	229,737	210,790	2,771,124	800,912	786,097	229,737	1,919,833	229,737	343,886
Returns \$15,000 or more.....	47,003	44,617	1,173,184	183,008	176,229	176,229	46,998	834,222	223,942	122,304	113,625	3,398,589	463,796	448,267	122,253	2,667,981	122,202	746,638

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued
(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Amount (Thousand dollars)	Taxable income		Income tax after credits		
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
Delaware																
Total.....	192,127	108,332	1,540,873	518,190	498,007	153,977	1,021,497	153,474	229,162	325,048	110,725	12,194,882	266,152	1,444,701	261,072	314,109
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$500.....	16,267	9,317	5,708	22,470	20,683	(*)	(*)	(*)	(*)	23,877	6,894	9,042	31,543	(*)	(*)	(*)
\$500 under \$1,000.....	11,315	6,203	9,253	13,716	12,413	8,827	4,716	8,827	675	14,420	11,047	9,042	22,624	23,004	11,960	1,654
\$1,000 under \$2,000.....	13,620	7,063	18,896	19,026	16,830	10,336	12,769	10,336	1,907	38,902	11,047	57,751	66,401	24,320	26,058	3,344
\$2,000 under \$3,000.....	33,879	10,455	33,879	28,678	23,391	12,931	28,619	12,726	1,907	29,922	11,047	87,448	56,242	24,168	26,058	3,344
\$3,000 under \$4,000.....	14,040	6,203	48,643	23,776	23,162	12,931	28,619	12,726	4,523	24,512	11,047	87,448	56,242	24,168	26,058	3,344
\$4,000 under \$5,000.....	9,550	6,203	43,045	26,681	25,787	6,773	20,110	6,773	3,272	31,506	7,926	141,659	76,312	31,141	75,715	12,181
\$5,000 under \$6,000.....	15,719	8,851	87,966	46,552	44,880	14,825	45,430	14,825	7,092	29,132	9,415	160,386	77,149	28,949	93,435	14,359
\$6,000 under \$7,000.....	10,637	7,063	70,991	33,094	33,094	10,637	42,634	10,637	7,015	17,355	17,355	205,174	87,545	31,667	132,727	19,727
\$7,000 under \$8,000.....	14,330	10,455	106,716	42,047	42,047	14,330	63,603	14,330	10,930	21,858	9,035	161,054	51,979	21,858	109,102	15,019
\$8,000 under \$9,000.....	8,246	6,459	69,535	27,623	27,623	8,246	43,153	8,246	7,258	13,532	(*)	113,474	26,362	13,332	81,084	13,004
\$9,000 under \$10,000.....	15,235	12,048	142,943	49,888	49,683	15,030	94,422	15,030	16,492	12,820	8,488	120,820	38,336	12,770	81,049	14,359
\$10,000 under \$15,000.....	31,787	30,423	392,016	116,301	115,247	31,787	269,581	31,729	47,510	27,566	16,975	331,517	78,789	27,566	243,240	46,590
\$15,000 under \$20,000.....	8,826	8,994	150,975	33,201	32,512	8,826	110,677	8,792	21,106	10,061	7,506	171,682	29,359	10,061	130,621	27,126
\$20,000 under \$50,000.....	7,018	6,384	197,644	27,060	25,908	7,018	152,783	7,018	36,639	13,062	10,747	356,238	40,802	13,012	275,997	67,202
\$50,000 under \$100,000.....	874	771	59,316	3,248	3,052	874	48,204	874	17,782	1,415	1,201	94,902	4,330	1,410	76,020	27,843
\$100,000 under \$200,000.....	226	191	30,898	820	743	224	24,389	223	11,415	397	344	53,568	1,440	395	42,983	19,713
\$200,000 or more.....	140	99	85,115	445	390	137	58,218	137	35,511	123	98	47,465	414	119	35,892	19,035
Returns \$5,000 under \$10,000.....	79,090	15,994	1,146,759	137,910	125,828	42,043	66,402	41,838	10,404	163,614	26,075	1,378,602	318,282	105,012	155,394	23,236
Returns \$10,000 under \$15,000.....	64,166	45,875	478,150	199,204	194,327	63,068	291,243	62,863	48,795	108,809	47,779	760,909	281,372	108,577	484,594	83,063
Returns \$15,000 under \$20,000.....	31,787	30,423	392,016	116,301	115,247	31,787	269,581	31,729	47,510	27,566	16,975	331,517	78,789	27,566	243,240	46,590
Returns \$20,000 under \$50,000.....	17,084	16,040	523,948	64,775	62,605	17,079	394,271	17,044	122,453	25,059	19,896	723,854	76,972	24,997	561,473	161,220
Florida																
Total.....	2,219,933	1,282,757	14,011,192	6,087,442	5,691,804	1,783,332	8,387,810	1,742,155	1,691,232	1,387,694	787,582	18,598,673	3,792,650	5,095,682	1,132,303	975,808
No adjusted gross income.....	15,934	9,013	317,992	39,292	34,711	-	-	-	-	5,684	(*)	32,642	16,972	-	-	-
Under \$500.....	116,909	6,494	38,133	136,176	131,364	24,040	1,297	22,998	181	80,970	15,066	28,015	96,607	94,006	9,559	60
\$500 under \$1,000.....	117,275	14,439	95,206	158,504	151,174	157,586	80,016	152,996	11,255	164,155	35,773	263,500	83,356	9,229	52,612	7,480
\$1,000 under \$2,000.....	272,456	70,397	415,222	515,374	418,129	170,706	187,861	166,948	27,143	152,863	45,030	385,434	283,512	262,398	112,012	7,480
\$2,000 under \$3,000.....	237,566	81,690	589,845	511,668	443,653	170,706	187,861	166,948	27,143	152,863	45,030	385,434	283,512	262,398	112,012	7,480
\$3,000 under \$4,000.....	198,629	88,364	696,082	481,845	436,992	177,107	280,825	171,475	42,291	144,038	56,907	497,904	336,614	322,771	128,693	34,373
\$4,000 under \$5,000.....	209,081	136,201	943,294	641,559	597,319	195,905	396,606	192,980	59,696	118,757	67,770	528,323	351,634	338,974	108,216	34,412
\$5,000 under \$6,000.....	163,084	111,736	896,666	499,099	473,845	153,277	447,984	152,023	69,589	127,325	94,146	704,750	422,532	422,532	108,216	34,412
\$6,000 under \$7,000.....	160,078	116,263	1,039,931	528,249	507,384	155,278	534,207	155,278	83,836	83,875	52,979	562,998	264,995	82,649	82,051	46,712
\$7,000 under \$8,000.....	143,413	122,340	1,070,168	493,090	472,430	143,412	582,691	143,202	92,744	76,842	66,430	597,615	273,089	74,443	74,443	49,613
\$8,000 under \$9,000.....	119,156	104,965	1,008,925	415,049	406,079	119,156	584,073	118,946	95,797	76,028	70,895	647,395	270,979	383,540	76,028	62,885
\$9,000 under \$10,000.....	91,077	75,220	864,930	297,304	292,360	91,077	538,089	90,867	91,946	61,623	55,891	582,956	208,166	364,840	61,623	61,758
\$10,000 under \$15,000.....	245,232	227,398	2,947,211	890,104	871,841	245,091	1,965,801	244,953	346,994	157,611	150,671	1,898,151	580,655	570,427	156,970	219,153
\$15,000 under \$20,000.....	67,234	61,990	1,145,071	244,086	233,805	67,063	832,701	66,994	161,810	41,249	39,386	696,551	151,536	41,180	495,200	94,009
\$20,000 under \$50,000.....	53,021	47,929	1,505,568	197,997	186,419	52,881	1,380,549	52,742	284,742	30,176	28,112	854,336	114,523	30,176	658,829	156,269
\$50,000 under \$100,000.....	7,810	7,013	519,078	30,464	27,871	7,780	430,965	7,780	155,154	4,056	3,787	265,471	16,384	4,050	214,691	75,212
\$100,000 under \$200,000.....	1,521	1,317	199,424	5,682	4,958	1,511	167,150	1,510	76,140	751	676	95,967	2,848	750	77,231	34,629
\$200,000 or more.....	468	389	210,433	1,700	1,472	464	176,895	463	91,912	160	137	52,567	590	160	22,166	22,166
Returns under \$5,000.....	1,657,840	406,598	12,603,788	2,484,618	2,213,341	725,344	946,604	707,397	140,568	729,998	224,472	11,699,915	1,434,926	491,084	659,547	98,793
Returns \$5,000 under \$10,000.....	676,807	530,524	4,880,620	2,232,791	2,152,097	662,199	2,687,145	660,316	433,912	423,694	340,341	3,035,715	1,441,187	1,420,842	415,626	275,577
Returns \$10,000 under \$15,000.....	245,232	227,398	2,947,211	890,104	871,841	245,091	1,965,801	244,953	346,994	157,611	150,671	1,898,151	580,655	570,427	156,970	219,153
Returns \$15,000 under \$20,000.....	130,054	118,237	3,579,573	479,929	454,525	129,693	2,783,260	129,489	769,758	76,391	72,098	1,964,892	285,882	277,545	1,487,192	382,285
Georgia																
Total.....	2,219,933	1,282,757	14,011,192	6,087,442	5,691,804	1,783,332	8,387,810	1,742,155	1,691,232	1,387,694	787,582	18,598,673	3,792,650	5,095,682	1,132,303	975,808
No adjusted gross income.....	15,934	9,013	317,992	39,292	34,711	-	-	-	-	5,684	(*)	32,642	16,972	-	-	-
Under \$500.....	116,909	6,494	38,133	136,176	131,364	24,040	1,297	22,998	181	80,970	15,066	28,015	96,607	94,006	9,559	60
\$500 under \$1,000.....	117,275	14,439	95,206	158,504	151,174	157,586	80,016	152,996	11,255	164,155	35,773	263,500	83,356	9,229	52,612	7,480
\$1,000 under \$2,000.....	272,456	70,397	415,222	515,374	418,129	170,706	187,861	166,948	27,143	152,863	45,030	385,434	283,512	262,398	112,012	7,480
\$2,000 under \$3,000.....	237,566	81,690	589,845	511,668	443,653	170,706	187,861	166,948	27,143	152,863	45,030	385,434	283,512	262,398	112,012	7,480

Table 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Taxable income		Income tax after credits			
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)				
Hawaii															
Total.....	263,518	128,798	11,910,919	697,666	681,921	219,289	1,183,974	219,226	233,530	235,477	1,411,254	723,758	805,542	184,307	146,348
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	-	-	-
Under \$600.....	23,078	-	8,132	23,706	23,706	-	(*)	-	(*)	15,235	6,366	18,196	(*)	(*)	(*)
\$600 under \$1,000.....	7,654	-	6,380	8,073	8,073	-	(*)	-	(*)	14,177	11,186	17,065	16,854	-	-
\$1,000 under \$2,000.....	26,433	11,620	37,723	38,378	38,378	21,614	10,897	21,614	1,553	20,815	31,698	42,573	8,207	13,579	1,158
\$2,000 under \$3,000.....	54,799	24,418	54,799	47,840	47,840	16,453	16,453	16,453	2,852	13,075	56,078	53,801	16,636	16,721	14,900
\$3,000 under \$4,000.....	17,511	13,294	60,761	40,023	38,976	16,046	30,675	16,046	4,903	16,154	54,265	39,704	14,673	14,900	3,588
\$4,000 under \$5,000.....	23,245	-	104,153	51,403	51,403	20,945	57,945	20,945	9,351	20,401	91,602	66,308	18,454	18,031	5,071
\$5,000 under \$6,000.....	18,521	12,869	102,416	49,806	49,806	18,102	56,959	18,102	9,974	24,867	136,374	96,861	24,444	24,021	8,671
\$6,000 under \$7,000.....	14,750	10,247	94,930	39,340	37,965	14,750	56,979	14,750	7,222	16,007	102,407	52,327	15,796	15,796	8,366
\$7,000 under \$8,000.....	10,247	7,737	76,739	37,433	35,342	10,247	34,055	10,247	5,441	18,754	140,697	68,347	80,585	18,754	13,024
\$8,000 under \$9,000.....	16,319	10,046	137,575	46,049	46,049	16,319	85,841	16,319	14,977	15,451	131,504	66,694	15,451	15,028	11,034
\$9,000 under \$10,000.....	16,939	13,802	162,137	62,528	62,528	16,939	96,664	16,939	16,558	10,932	104,752	46,803	38,032	10,721	9,530
\$10,000 under \$15,000.....	41,162	36,100	496,220	153,485	152,042	40,991	318,410	40,934	56,807	25,611	307,683	99,567	25,611	34,013	12,364
\$15,000 under \$20,000.....	14,068	13,379	238,909	57,070	56,519	14,022	162,375	14,022	30,968	5,603	94,687	24,175	5,603	5,532	4,132
\$20,000 under \$30,000.....	8,675	8,214	233,907	32,377	32,377	8,654	172,031	8,654	39,802	4,160	118,126	16,216	4,160	94,774	4,132
\$30,000 under \$50,000.....	1,084	979	70,580	4,132	3,929	1,084	55,025	1,078	19,159	380	25,540	1,695	20,863	398	7,273
\$50,000 under \$100,000.....	153	133	20,214	566	518	153	15,704	153	7,030	56	7,514	215	56	56	2,892
\$100,000 or more.....	34	30	11,656	127	107	33	8,218	33	4,314	16	10,906	65	16	16	4,878
Returns under \$5,000.....	121,566	25,507	126,533	213,338	204,740	77,994	118,813	77,994	18,679	113,614	46,434	249,480	84,119	64,486	12,106
Returns \$5,000 under \$10,000.....	76,776	44,455	573,801	233,665	231,690	76,358	333,399	76,358	56,771	86,013	615,734	332,345	85,378	32,067	50,625
Returns \$10,000 under \$15,000.....	41,162	36,100	496,220	153,485	152,042	40,991	318,410	40,934	56,807	25,611	24,747	99,567	25,611	200,135	34,013
Returns \$15,000 or more.....	24,014	22,736	575,265	95,178	93,449	23,946	413,352	23,940	101,273	10,239	256,773	42,366	10,232	199,221	49,604
Illinois															
Total.....	4,365,268	2,392,826	13,631,805	11,828,871	11,224,374	3,742,228	22,316,574	3,702,507	4,573,552	1,824,416	12,922,245	5,231,857	8,200,241	1,522,919	1,568,927
No adjusted gross income.....	19,608	11,180	277,335	52,662	43,612	-	-	-	-	10,139	232,168	27,520	-	-	-
Under \$600.....	186,535	8,754	62,374	215,638	202,724	-	-	-	-	99,097	32,362	113,996	-	-	-
\$600 under \$1,000.....	199,004	15,968	159,332	281,945	254,478	38,921	2,090	38,725	298	87,646	71,532	120,266	17,701	17,701	156
\$1,000 under \$2,000.....	425,536	68,841	626,579	677,343	568,553	300,701	155,165	293,162	22,021	158,276	230,524	270,480	108,001	107,631	7,325
\$2,000 under \$3,000.....	324,921	88,986	805,972	669,591	588,733	246,082	302,487	234,619	43,228	134,971	46,413	287,418	103,643	97,886	16,465
\$3,000 under \$4,000.....	286,124	91,498	1,004,772	622,447	553,149	261,781	484,333	253,201	73,819	133,463	467,502	275,159	123,380	120,295	36,589
\$4,000 under \$5,000.....	328,529	120,306	1,471,537	758,613	699,794	311,614	807,059	305,949	128,715	135,525	605,402	328,032	129,437	125,927	50,927
\$5,000 under \$6,000.....	305,287	125,804	1,688,858	688,886	654,308	301,341	1,053,671	298,759	173,014	109,395	601,650	284,037	106,411	105,348	56,701
\$6,000 under \$7,000.....	304,096	152,306	1,977,263	838,115	815,039	298,734	1,216,621	297,544	204,172	151,607	986,464	517,398	150,220	148,197	86,026
\$7,000 under \$8,000.....	308,399	234,032	2,314,055	982,627	948,416	307,068	1,413,553	306,467	236,396	136,891	1,028,038	527,971	135,717	131,086	93,021
\$8,000 under \$9,000.....	287,421	237,859	2,443,354	1,024,528	1,007,583	286,444	1,474,849	285,849	246,214	146,490	1,244,602	540,157	146,490	747,467	146,490
\$9,000 under \$10,000.....	255,736	208,804	2,422,278	859,790	847,846	255,736	1,560,284	254,938	266,877	119,282	1,129,726	459,717	119,282	703,109	116,374
\$10,000 under \$15,000.....	775,114	715,001	9,315,887	2,811,912	2,771,970	775,048	6,365,356	774,775	1,132,750	294,232	3,153,726	1,079,079	294,232	2,417,260	427,615
\$15,000 under \$20,000.....	202,238	189,348	3,417,153	742,231	724,470	202,137	2,547,909	202,005	496,934	62,928	1,061,586	229,493	62,928	782,540	153,025
\$20,000 under \$30,000.....	132,598	122,130	3,732,931	507,943	486,633	132,547	2,994,760	132,442	730,855	37,938	1,075,445	145,134	37,938	865,459	208,268
\$30,000 under \$50,000.....	19,030	17,497	1,261,449	75,682	70,299	19,004	1,084,124	19,004	396,282	5,487	357,244	21,952	5,482	306,795	109,950
\$50,000 under \$100,000.....	3,967	3,550	522,574	14,993	13,404	3,956	450,204	3,955	208,084	768	107,422	3,232	826	826	42,721
\$100,000 or more.....	1,123	961	482,772	3,984	3,403	1,115	404,110	1,114	213,996	220	89,653	796	218	75,503	42,661
Returns under \$5,000.....	1,770,258	405,535	14,053,230	3,278,239	2,881,044	1,159,097	1,751,134	1,125,656	268,079	759,118	1,706,490	1,422,892	482,162	735,232	111,462
Returns \$5,000 under \$10,000.....	1,450,940	938,805	10,845,809	4,373,886	4,273,191	1,449,324	6,718,978	1,443,557	1,126,604	603,665	4,990,479	2,329,280	658,120	2,914,315	473,225
Returns \$10,000 under \$15,000.....	775,114	715,001	9,315,887	2,811,912	2,771,970	775,048	6,365,356	774,775	1,132,750	294,232	3,153,726	1,079,079	294,232	2,417,260	427,615
Returns \$15,000 or more.....	338,956	335,485	3,416,879	1,244,834	1,236,209	338,759	7,481,106	338,519	2,046,119	107,401	2,691,590	400,606	93,391	2,153,468	354,623
Indiana															
Total.....	1,568,927	1,522,919	8,200,241	1,541,905	1,501,932	5,231,857	27,520	21,684	1,541,905	1,522,919	8,200,241	1,568,927	-	-	-
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns \$15,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Amount (Thousand dollars)	Taxable income		Income tax after credits			
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
Kansas																	
Total.....	1,041,285	603,066	16,419,938	2,954,566	2,784,003	825,658	3,864,288	798,119	706,433	794,183	4,437	2,251,167	15,053,016	642,645	3,019,667	628,662	567,802
No adjusted gross income.....	13,763	8,808	235,208	45,574	37,634	-	-	-	-	8,437	25,801	22,370	-	-	-	-	-
Under \$600.....	65,890	5,857	21,831	91,702	79,462	-	-	-	-	49,734	59,387	53,477	15,541	7,646	425	7,449	59
\$600 under \$1,000.....	68,549	5,436	48,909	83,144	75,849	-	-	-	78	37,743	105,723	105,723	158,995	73,705	39,815	72,917	5,650
\$1,000 under \$2,000.....	116,232	23,008	167,909	203,540	157,898	10,383	564	67,478	5,000	105,723	184,406	184,406	158,204	52,303	59,911	48,166	13,405
\$2,000 under \$3,000.....	101,132	29,163	255,186	187,685	164,869	84,305	108,302	80,342	15,135	68,026	142,111	142,111	166,890	52,303	88,381	46,504	13,405
\$3,000 under \$4,000.....	89,362	39,703	311,200	223,309	203,270	72,729	130,960	68,170	18,827	50,551	131,856	131,856	198,078	50,051	88,381	46,504	13,405
\$4,000 under \$5,000.....	69,457	41,342	308,663	191,607	180,839	64,897	143,239	58,409	20,875	49,853	143,639	143,639	224,392	45,932	103,075	44,750	15,806
\$5,000 under \$6,000.....	71,677	48,193	394,362	209,537	202,366	70,836	209,258	67,890	31,827	65,220	199,675	199,675	355,513	60,505	179,149	60,117	32,943
\$6,000 under \$7,000.....	65,741	47,798	427,130	228,719	222,686	65,321	228,065	64,268	36,002	44,093	196,607	196,607	385,130	58,456	205,850	56,880	32,070
\$7,000 under \$8,000.....	75,536	63,163	565,603	286,247	283,336	75,326	314,304	73,011	48,882	27,276	233,243	233,243	525,387	70,079	286,917	69,488	41,575
\$8,000 under \$9,000.....	67,550	61,550	573,374	260,088	252,301	67,540	334,659	66,698	53,196	42,732	177,890	177,890	362,689	42,732	197,856	42,338	31,575
\$9,000 under \$10,000.....	64,778	58,043	614,320	241,166	238,255	64,778	379,078	64,146	62,640	36,015	133,657	133,657	342,980	36,015	208,954	35,818	34,772
\$10,000 under \$15,000.....	128,077	123,300	1,513,149	506,225	497,694	128,077	998,538	127,952	170,273	100,357	387,788	387,788	1,201,304	100,357	784,225	99,895	134,835
\$15,000 under \$20,000.....	27,551	26,233	468,448	104,993	102,145	27,453	344,780	27,415	65,207	24,380	90,801	90,801	408,641	24,380	295,862	24,345	55,483
\$20,000 under \$50,000.....	20,116	19,005	574,750	79,771	76,081	20,116	498,575	20,068	108,333	17,555	65,649	65,649	498,450	17,555	393,305	17,470	40,138
\$50,000 under \$100,000.....	2,300	2,118	149,524	9,642	9,063	2,295	125,445	2,295	44,679	2,122	8,400	8,400	138,051	2,122	115,420	2,117	40,403
\$100,000 under \$200,000.....	325	301	42,692	1,225	1,112	325	37,139	325	17,082	338	1,275	1,275	43,561	338	37,217	338	16,887
\$200,000 or more.....	49	45	17,850	1,272	1,143	49	15,247	49	8,399	71	245	245	27,415	70	23,106	70	12,019
Returns under \$5,000.....	517,385	153,317	1,078,556	1,026,762	898,821	303,544	419,201	284,361	59,915	375,675	735,937	735,937	1,763,899	229,636	1,071,678	219,786	43,052
Returns \$5,000 under \$10,000.....	345,482	278,746	2,574,969	1,225,776	1,198,944	343,799	1,465,364	336,014	232,546	273,685	1,971,699	1,971,699	3,621,885	268,187	2,078,725	264,641	170,982
Returns \$10,000 under \$15,000.....	128,077	123,300	1,513,149	506,225	497,694	128,077	998,538	127,952	170,273	100,357	387,788	387,788	1,201,304	100,357	784,225	99,895	134,835
Returns \$15,000 or more.....	50,341	47,703	1,253,264	195,803	188,544	50,238	981,185	50,152	243,699	44,466	166,370	166,370	1,116,118	44,466	865,110	44,340	218,929
Kentucky																	
Total.....	975,464	594,841	15,680,753	2,800,765	2,696,805	771,026	3,292,545	765,202	621,221	1,028,556	4,882	3,079,924	16,783,193	846,526	4,060,461	840,000	797,228
No adjusted gross income.....	6,615	3,255	213,860	16,153	14,514	-	-	-	-	4,882	12,035	12,035	-	-	-	-	-
Under \$600.....	77,158	9,393	26,954	112,360	106,718	-	-	-	-	54,915	60,636	60,019	19,185	12,421	991	12,421	137
\$600 under \$1,000.....	43,037	7,992	33,144	61,944	58,885	-	-	-	-	48,146	53,693	53,693	38,693	59,048	32,170	59,048	4,593
\$1,000 under \$2,000.....	120,321	34,436	178,835	222,783	203,392	80,720	37,031	80,108	5,245	96,487	24,793	24,793	142,212	59,048	86,773	70,881	12,948
\$2,000 under \$3,000.....	101,412	46,236	248,949	232,842	213,134	74,408	80,870	72,607	11,641	98,622	37,439	37,439	250,152	213,837	170,881	23,149	23,149
\$3,000 under \$4,000.....	89,991	46,800	318,302	237,711	227,481	81,617	135,894	80,597	20,502	98,466	42,925	42,925	342,176	90,022	157,122	87,387	25,437
\$4,000 under \$5,000.....	92,526	63,705	413,805	288,208	278,456	87,213	188,287	85,989	28,780	78,736	43,228	43,228	354,774	70,742	164,325	20,331	25,437
\$5,000 under \$6,000.....	77,220	56,171	427,149	248,629	237,518	76,812	214,165	76,404	32,863	101,763	72,827	72,827	339,543	98,364	279,093	42,681	42,681
\$6,000 under \$7,000.....	68,817	52,612	443,015	243,039	239,641	67,860	229,408	67,248	36,141	76,628	63,464	63,464	498,179	75,589	235,162	37,044	37,044
\$7,000 under \$8,000.....	55,203	53,029	413,477	226,181	222,410	54,014	219,344	54,014	34,437	73,463	66,195	66,195	549,199	73,463	286,992	73,052	45,697
\$8,000 under \$9,000.....	54,776	46,514	467,073	204,924	202,516	54,572	279,057	54,572	46,304	61,643	50,670	50,670	521,202	61,232	297,526	61,232	48,884
\$9,000 under \$10,000.....	42,593	38,245	402,094	165,637	161,662	42,593	242,323	42,593	40,681	51,934	47,232	47,232	492,307	51,934	306,067	51,934	50,805
\$10,000 under \$15,000.....	104,241	98,051	1,236,822	383,809	377,226	103,898	821,848	103,829	143,799	123,979	115,754	115,754	1,489,780	123,979	985,807	123,775	174,352
\$15,000 under \$20,000.....	21,485	20,020	263,761	78,334	76,715	21,485	261,940	21,485	50,737	31,358	28,820	28,820	534,489	23,345	389,690	23,345	75,602
\$20,000 under \$50,000.....	17,106	16,015	485,789	66,256	63,294	17,101	381,691	17,022	91,414	23,380	21,235	21,235	638,559	23,345	531,006	23,262	128,902
\$50,000 under \$100,000.....	2,490	2,333	162,512	10,140	9,622	2,490	138,504	2,490	41,113	3,378	3,004	3,004	625,052	3,378	189,234	3,378	68,646
\$100,000 under \$200,000.....	400	368	51,311	1,542	1,390	399	43,881	399	20,032	622	541	541	81,698	620	69,642	617	32,229
\$200,000 or more.....	72	66	21,624	1,273	1,232	71	17,873	71	9,472	155	132	132	57,160	151	48,864	151	26,122
Returns under \$5,000.....	531,060	211,417	1,206,128	1,172,020	1,102,580	329,732	442,511	325,075	66,228	480,253	1,014,933	1,014,933	1,115,676	303,114	441,380	300,067	66,264
Returns \$5,000 under \$10,000.....	298,610	246,569	2,152,807	1,088,410	1,065,746	295,851	1,184,297	294,431	190,427	365,431	2,622,779	2,622,779	3,477,194	360,581	1,404,839	357,515	225,111
Returns \$10,000 under \$15,000.....	104,241	98,051	1,236,822	383,809	377,226	103,898	821,848	103,829	143,799	123,979	115,754	115,754	1,489,780	23,345	985,807	123,775	174,352
Returns \$15,000 or more.....	41,553	38,803	1,084,996	156,545	151,253	41,545	843,889	41,467	220,767	58,893	1,554,958	1,554,958	2,281,501	58,893	1,228,435	58,643	331,501
Louisiana																	
Total.....	797,228	840,000	4,060,461	846,526	2,998,894	3,079,924	16,783,193	3,079,924	16,783,193	3,079,924	12,035	12,035	4,060,461	846,526	2,998,894	840,000	797,228
No adjusted gross income.....	-	-	-	-	12,035	-	-	-	-	12,035	12,035	12,035	-	-	-	-	-
Under \$600.....	137	12,421	991	60,019	60,019	-	-	-	-	54,915	60,636	60,019	19,185	12,421	991	12,421	137
\$600 under \$1,000.....	4,593	59,048	32,170	162,285	162,285	-	-	-	-	48,146	53,693	53,693	38,693	59,048	32,170	59,048	4,593
\$1,000 under \$2,000.....	12,948	70,881	86,773	223,937	223,937	-	-	-	-	96,487	24,793	24,793	142,212	59,048	86,773	70,881	12,948
\$2,000 under \$3,000.....	23,149	87,387	177,122	222,019	222,019	-	-	-	-	98,466	42,925	42,925	342,176	90,022	157,122	87,387	23,149
\$3,000 under \$4,000.....	25,437	70,331	164,325	233,016	233,016	-	-	-	-	78,736	43,228	43,228	354,774	70,742	164,325	20,331	25,437
\$4,000 under \$5,000.....	42,681	95,709	279,093	332,314	332,314	-	-	-	-	76,404	32,863	32,863	101,763	98,364	279,093	42,681	42,681
\$5,000 under \$6,000.....	37,044	75,589	235,162	290,016	290,016	-	-	-	-	67,248	63,464	63,464	498,179	75,589	235,162	37,044	37,044
\$6,000 under \$7,000.....	45,697	73,052	286,992	289,525	289,525	-	-	-	-	54,014	34,437	34,437	549,199	73,463	286,992	73,052	45,697
\$7,000 under \$8,000.....	48,884	61,232	297,526	231,717	231,717	-	-	-	-	54,572	46,304	46,304	521,202	61,232	297,526	61,232	48,884
\$8,000 under \$9,000.....	50,805	51,934	306,067	173,736	173,736	-	-	-	-	51,934	47,232	47,232	492,307	51,934	306,067	51,934	50,805
\$9,000 under \$10,000.....	174,352	123,775	985,807	486,007	486,007	-	-	-	-	123,979	115,754	115,754	1,489,780	123,979	985,807	123,775	174,352
\$10,000 under \$1																	

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Taxable income		Income tax after credits				
						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)			
Maine																	
Total.....	366,113	200,992	12,025,320	1,006,323	959,442	290,757	1,175,286	283,347	221,086	1,562,469	835,935	11,616,270	4,223,773	4,093,321	1,311,860	7,509,279	1,478,371
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	5,620	3,606	27,923	14,024	13,415	-	-	-
Under \$500.....	27,802	10,841	8,205	30,891	29,933	(*)	(*)	(*)	(*)	92,202	4,268	29,619	104,829	104,281	9,236	788	9,236
\$500 under \$1,000.....	25,777	10,841	19,283	35,978	36,456	33,741	16,980	31,825	2,384	176,358	26,035	27,904	292,723	269,851	122,623	66,217	120,664
\$1,000 under \$2,000.....	44,839	11,116	68,193	74,545	66,456	31,741	31,825	25,029	4,664	321,617	32,617	311,777	285,362	234,627	98,496	128,051	94,406
\$2,000 under \$3,000.....	31,908	11,116	78,407	64,135	56,919	25,029	56,273	27,407	8,653	110,560	31,897	387,254	258,362	240,464	98,495	188,471	28,445
\$3,000 under \$4,000.....	32,388	13,476	110,127	68,331	76,767	33,329	84,718	31,413	13,117	122,892	46,068	549,986	299,783	287,195	115,710	297,165	47,232
\$4,000 under \$5,000.....	34,735	18,697	156,617	83,940	76,767	33,329	84,718	31,413	13,117	122,892	46,068	549,986	299,783	287,195	115,710	297,165	47,232
\$5,000 under \$6,000.....	31,812	26,808	176,294	130,728	126,920	31,345	68,875	30,878	10,366	52,506	52,506	523,702	270,639	261,892	92,939	293,425	47,786
\$6,000 under \$7,000.....	33,579	26,659	217,020	123,173	121,773	33,579	110,780	33,579	17,505	86,278	51,515	563,880	225,193	218,586	86,278	293,554	58,876
\$7,000 under \$8,000.....	20,924	17,111	155,639	83,212	80,829	20,691	78,119	20,691	12,163	113,832	78,349	531,221	335,707	331,424	112,485	327,481	88,905
\$8,000 under \$9,000.....	18,027	16,620	151,931	74,724	72,593	18,027	84,382	17,793	13,648	90,715	66,215	766,935	298,511	291,459	90,714	466,525	79,157
\$9,000 under \$10,000.....	16,668	14,752	157,792	51,909	51,909	16,668	104,212	16,668	17,535	79,514	69,865	757,643	287,131	283,958	79,332	477,102	79,332
\$10,000 under \$15,000.....	33,396	32,213	386,636	129,231	127,142	33,396	33,396	33,396	45,683	236,426	236,426	955,813	944,527	944,527	256,358	2,047,573	363,102
\$15,000 under \$20,000.....	6,405	5,961	109,016	25,028	24,619	6,405	80,631	6,405	15,737	85,607	80,725	1,465,823	316,479	310,984	85,607	1,056,865	204,828
\$20,000 under \$30,000.....	5,426	4,851	160,287	21,110	19,240	5,426	131,402	5,426	32,897	55,526	52,530	311,623	209,749	203,844	55,526	274,930	274,930
\$30,000 under \$50,000.....	809	750	51,526	3,258	2,983	809	44,502	805	15,960	5,128	4,680	331,135	20,234	19,032	5,118	270,897	95,824
\$50,000 under \$100,000.....	104	95	13,551	406	348	104	11,385	104	5,189	910	808	118,261	3,442	3,169	905	97,383	44,274
\$100,000 under \$200,000.....	31	27	12,048	111	95	30	10,533	30	5,574	204	174	81,682	773	701	201	65,653	35,155
\$200,000 or more.....	198,932	55,145	4,331,621	363,408	330,992	124,277	189,302	117,572	28,828	693,197	144,491	1,556,367	1,300,062	1,223,745	446,030	680,691	104,081
Returns under \$5,000.....	121,010	50,990	836,636	463,771	454,024	120,310	446,367	119,609	71,217	465,472	318,451	1,437,221	1,387,319	1,387,319	462,115	2,120,086	356,158
\$5,000 under \$10,000.....	33,396	32,213	386,636	330,992	330,992	33,396	261,163	33,396	45,683	256,426	234,076	955,813	944,527	944,527	256,358	2,047,573	363,102
\$10,000 under \$15,000.....	12,775	11,684	346,427	49,913	47,284	12,774	278,454	12,770	75,358	147,734	138,917	3,508,524	590,677	537,730	147,357	2,660,929	655,030
Returns \$15,000 or more.....	12,775	11,684	346,427	49,913	47,284	12,774	278,454	12,770	75,358	147,734	138,917	3,508,524	590,677	537,730	147,357	2,660,929	655,030
Massachusetts																	
Total.....	2,189,378	1,107,742	15,898,074	5,697,530	5,407,492	1,894,547	10,121,768	1,870,780	2,049,910	3,081,221	1,809,607	12,050,864	8,707,992	8,399,750	2,694,648	15,661,052	3,154,361
No adjusted gross income.....	4,096	(*)	222,486	8,243	7,830	(*)	(*)	(*)	(*)	8,752	5,249	244,695	27,165	24,716	(*)	(*)	(*)
Under \$500.....	111,980	36,003	75,734	102,853	102,403	18,842	1,309	18,842	181	157,195	(*)	49,534	181,148	174,552	28,364	1,627	230
\$500 under \$1,000.....	95,327	26,727	343,652	323,192	322,403	18,842	98,631	178,550	14,031	280,853	39,846	422,783	406,216	360,813	221,047	118,826	213,855
\$1,000 under \$2,000.....	230,809	34,652	447,068	300,386	284,691	181,441	98,631	137,779	28,068	232,066	55,271	693,805	428,918	369,898	196,377	237,235	16,783
\$2,000 under \$3,000.....	179,374	32,175	587,605	303,577	270,065	154,086	321,655	148,873	50,367	190,550	58,421	699,930	381,715	336,307	172,099	333,286	51,747
\$3,000 under \$4,000.....	165,966	40,432	764,815	334,921	303,360	168,477	448,965	166,155	72,061	191,556	90,735	868,192	492,029	459,691	183,427	443,997	69,737
\$4,000 under \$5,000.....	170,427	54,252	855,361	368,958	345,754	151,210	509,762	151,013	83,280	211,799	109,084	1,163,587	590,126	576,000	203,319	644,771	103,790
\$5,000 under \$6,000.....	155,340	69,424	1,090,088	503,888	495,926	164,336	602,816	163,175	97,465	212,748	132,587	1,388,805	632,909	618,971	210,693	806,973	133,062
\$6,000 under \$7,000.....	147,401	111,495	1,104,399	503,030	492,576	146,437	620,191	146,437	103,554	252,261	185,396	1,895,389	813,500	800,384	252,073	1,113,812	186,115
\$7,000 under \$8,000.....	153,871	120,831	1,310,092	522,999	508,497	153,871	794,111	152,907	134,443	202,608	166,009	1,721,534	681,832	670,479	202,420	1,051,092	176,264
\$8,000 under \$9,000.....	120,223	95,880	1,139,478	430,028	416,496	120,223	714,435	120,223	122,552	187,516	169,513	1,777,966	725,496	712,990	172,516	1,073,200	829,268
\$9,000 under \$10,000.....	331,783	303,584	3,935,264	1,265,437	1,243,589	331,502	2,565,420	331,502	454,706	576,711	538,371	6,940,639	2,154,273	2,172,963	576,576	4,674,043	829,326
\$10,000 under \$15,000.....	81,239	72,126	294,756	286,097	286,097	81,239	995,260	81,239	195,059	155,233	148,722	2,627,536	593,341	584,928	155,166	1,939,910	375,132
\$15,000 under \$20,000.....	62,622	56,055	1,792,866	253,150	231,073	62,438	1,380,590	62,438	339,366	90,325	86,247	2,542,069	358,519	348,068	90,194	2,032,968	489,723
\$20,000 under \$30,000.....	9,211	8,050	609,224	37,295	34,562	9,204	486,878	9,199	178,928	12,049	11,402	796,998	30,341	29,810	12,038	688,368	249,606
\$30,000 under \$50,000.....	1,912	1,669	252,576	7,253	6,416	1,907	202,715	1,905	82,294	2,234	2,035	293,592	8,588	7,755	2,232	253,714	117,603
\$50,000 under \$100,000.....	542	465	204,561	2,034	1,768	542	161,377	542	84,034	637	590	292,359	2,306	2,034	633	247,232	140,318
\$100,000 under \$200,000.....	937,978	154,688	2,232,389	1,497,700	1,342,716	671,425	1,067,835	650,198	164,709	1,177,041	259,689	2,620,389	2,056,791	1,857,428	801,314	1,134,970	778,867
Returns under \$5,000.....	744,091	509,635	5,499,418	2,347,904	2,295,244	736,076	3,241,315	733,756	341,284	1,066,931	762,590	7,947,282	3,443,863	3,378,824	1,056,501	4,689,849	1,052,498
Returns \$5,000 under \$10,000.....	331,783	303,584	3,935,264	1,265,437	1,243,589	331,713	2,565,420	331,502	454,706	576,711	538,371	6,940,639	2,154,273	2,172,963	576,576	4,674,043	829,326
Returns \$10,000 under \$15,000.....	135,526	139,835	4,231,003	586,489	561,943	135,331	3,247,180	135,324	889,701	260,538	248,957	6,552,554	1,013,065	990,335	260,263	5,162,130	1,372,382
Returns \$15,000 or more.....	135,526	139,835	4,231,003	586,489	561,943	135,331	3,247,180	135,324	889,701	260,538	248,957	6,552,554	1,013,065	990,335	260,263	5,162,130	1,372,382

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemptions other than age and blindness	Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Taxable income		Income tax after credits			
					Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)		
Mississippi															
Total.....	1,339,147	763,002	18,824,958	3,829,355	1,086,881	5,206,253	1,053,740	989,618	557,871	343,058	1,675,607	404,784	1,644,451	400,907	307,234
No adjusted gross income.....	13,246	8,086	29,254	46,093	-	-	-	-	(*)	(*)	(*)	-	-	-	-
Under \$5,000.....	76,337	8,139	25,801	101,307	-	-	-	-	44,443	6,243	67,207	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	74,413	9,382	36,456	106,425	93,777	624	10,448	85	22,576	3,112	16,310	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	159,731	26,794	235,114	239,840	230,482	58,679	110,930	8,105	77,067	22,165	177,653	32,887	16,974	32,498	2,396
\$15,000 under \$20,000.....	122,127	30,194	276,935	223,179	190,914	84,028	112,267	15,982	53,132	25,737	186,675	44,143	40,056	43,743	6,993
\$20,000 under \$25,000.....	105,167	39,379	365,181	240,122	216,859	171,484	87,556	24,878	58,874	33,390	205,310	44,131	58,713	43,937	8,777
\$25,000 under \$30,000.....	87,584	43,626	393,305	232,756	222,111	192,024	77,263	28,677	61,092	38,239	271,738	52,314	106,590	50,853	15,850
\$30,000 under \$35,000.....	93,635	53,280	513,920	253,378	246,087	282,940	86,346	44,569	51,649	51,649	185,383	48,427	121,346	48,038	19,108
\$35,000 under \$40,000.....	90,524	66,987	586,832	312,113	305,181	310,294	84,254	48,307	28,679	22,048	91,439	28,450	98,462	28,061	15,606
\$40,000 under \$45,000.....	100,176	85,377	748,255	360,924	355,902	407,684	97,373	69,196	40,533	42,871	172,938	40,406	163,237	42,676	25,536
\$45,000 under \$50,000.....	83,554	72,421	709,509	332,390	327,568	376,616	81,998	61,673	25,807	25,612	219,611	25,807	127,290	25,418	20,309
\$50,000 under \$100,000.....	80,926	70,773	766,594	315,414	313,304	446,343	80,926	74,439	18,997	18,802	178,517	18,997	109,473	18,997	18,038
\$100,000 under \$150,000.....	186,104	176,966	2,194,553	741,057	731,906	1,381,649	185,293	237,541	46,430	44,840	170,840	46,430	366,737	46,369	63,776
\$150,000 under \$200,000.....	41,201	39,802	697,754	162,078	159,572	41,137	48,946	92,188	10,289	9,091	39,072	10,190	122,696	10,190	23,735
\$200,000 under \$300,000.....	29,553	27,320	846,917	121,876	116,670	635,796	29,553	150,720	8,949	8,043	259,250	8,817	204,676	8,794	48,246
\$300,000 under \$400,000.....	3,975	3,666	262,704	16,888	15,889	208,401	3,965	72,497	1,382	1,318	88,717	1,377	74,975	1,377	25,864
\$400,000 under \$500,000.....	668	611	88,043	2,662	2,385	70,023	666	31,397	189	177	23,966	189	20,280	189	8,947
\$500,000 or more.....	225	199	84,340	853	225	64,485	225	33,363	38	32	10,461	38	9,123	38	4,634
Returns under \$5,000.....	628,606	165,600	1,325,538	1,209,721	1,089,738	535,077	362,135	77,728	322,594	132,024	1,744,543	776,652	226,157	170,761	33,434
Returns \$5,000 under \$10,000.....	448,815	248,839	1,325,110	1,574,220	1,440,080	1,823,877	430,914	294,842	168,001	147,533	1,186,364	614,271	619,807	163,189	98,598
Returns \$10,000 under \$15,000.....	186,104	176,966	2,194,553	741,057	731,906	1,381,649	185,293	237,541	46,430	44,840	170,840	46,430	366,737	46,369	63,776
Returns \$15,000 or more.....	75,622	71,597	1,979,757	304,357	295,268	1,465,650	75,398	380,165	20,846	18,661	556,957	77,861	431,750	20,588	111,426
Missouri															
Total.....	1,643,243	956,349	10,897,183	4,537,942	1,302,217	6,738,090	1,286,528	1,338,487	243,195	140,832	681,543	195,007	845,922	189,322	152,650
No adjusted gross income.....	13,361	8,223	29,251	34,416	-	-	-	-	2,887	(*)	8,309	-	-	-	-
Under \$5,000.....	107,141	10,745	35,022	137,552	-	-	-	-	11,083	4,542	4,412	12,827	-	-	-
\$5,000 under \$10,000.....	83,067	11,594	66,553	120,119	11,645	579	11,645	79	17,927	8,531	13,929	28,232	24,881	21,892	1,494
\$10,000 under \$15,000.....	198,027	48,948	289,635	367,440	306,730	114,001	111,837	7,581	33,859	9,422	48,899	56,238	49,508	23,083	13,428
\$15,000 under \$20,000.....	133,547	49,142	333,329	303,153	271,867	116,214	89,801	16,934	20,146	11,107	74,255	52,685	16,188	13,322	8,857
\$20,000 under \$25,000.....	128,886	50,773	449,732	302,249	279,237	200,317	111,504	30,182	20,971	11,107	74,255	46,645	35,636	17,843	5,259
\$25,000 under \$30,000.....	119,655	65,385	534,907	307,322	292,155	262,489	111,519	40,341	23,025	9,031	103,259	50,066	59,249	22,250	9,354
\$30,000 under \$35,000.....	109,593	74,524	603,384	322,547	305,062	322,431	103,911	49,657	16,125	9,503	88,397	46,796	45,817	15,157	7,138
\$35,000 under \$40,000.....	122,796	78,638	796,236	372,232	363,893	453,657	120,681	74,005	17,842	14,212	115,403	63,053	63,168	17,454	9,383
\$40,000 under \$45,000.....	133,815	110,550	1,008,750	467,491	455,031	574,778	133,005	92,745	12,464	12,464	108,382	56,588	58,721	13,684	8,857
\$45,000 under \$50,000.....	86,400	70,738	730,529	296,786	290,486	443,676	85,995	73,801	17,479	15,097	149,079	69,419	84,657	17,285	13,746
\$50,000 under \$100,000.....	84,281	78,525	796,432	309,488	305,427	485,073	84,079	80,710	23,025	9,420	88,937	39,418	54,468	9,420	8,790
\$100,000 under \$150,000.....	226,116	208,432	2,706,848	838,453	825,693	1,807,293	226,049	319,733	26,964	25,041	311,195	26,964	207,374	26,834	35,631
\$150,000 under \$200,000.....	52,646	49,523	1,888,861	192,211	186,920	64,449	52,646	125,288	5,984	5,516	99,613	22,776	73,242	5,882	13,552
\$200,000 under \$300,000.....	37,059	34,031	1,059,014	139,602	132,922	838,870	36,997	110,201	4,547	4,345	133,872	19,021	107,340	4,547	25,566
\$300,000 under \$400,000.....	3,446	4,923	359,515	21,492	19,870	304,167	5,441	110,517	445	445	28,018	2,000	19,932	455	6,808
\$400,000 under \$500,000.....	1,118	1,010	146,217	4,339	3,879	123,720	1,115	56,916	36	30	4,737	101	3,988	36	1,865
\$500,000 or more.....	288	245	121,672	1,052	882	101,218	285	6,550	14	14	6,330	53	5,244	14	2,768
Returns under \$5,000.....	783,685	244,809	1,679,926	1,572,250	1,409,275	633,757	436,305	95,117	129,900	44,746	1,279,438	256,105	121,972	78,555	18,545
Returns \$5,000 under \$10,000.....	536,884	412,975	3,935,350	1,768,543	1,719,898	2,279,616	527,691	370,919	75,325	60,696	1,279,438	273,275	306,831	72,999	47,914
Returns \$10,000 under \$15,000.....	226,116	208,432	2,706,848	838,453	825,693	1,807,293	226,049	319,733	26,964	25,041	311,195	26,964	207,374	26,834	35,631
Returns \$15,000 or more.....	96,518	89,733	2,575,079	358,696	344,473	2,017,424	96,483	552,716	11,006	10,349	272,570	103,896	209,745	103,934	50,560

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Adjusted gross income (Thousands of dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)					Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
Nebraska																	
Total.....	547,340	309,202	13,271,544	1,490,513	1,388,446	420,551	1,996,764	402,404	378,719	173,596	84,622	1,287,781	456,819	440,990	833,416	146,751	172,066
No adjusted gross income.....	7,994	3,384	21,797	18,322	15,857	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-
Under \$600.....	40,401	4,298	13,653	59,274	50,835	7,481	78	7,481	2,396	18,363	3,245	7,026	20,984	19,404	-	-	-
\$600 under \$1,000.....	43,129	4,817	33,740	122,617	97,213	39,744	18,032	34,868	2,396	12,228	19,773	19,773	19,259	16,184	9,067	7,903	846
\$1,000 under \$2,000.....	64,345	14,839	96,870	212,617	171,213	38,261	47,861	33,245	6,577	13,654	13,654	20,934	20,726	20,726	15,029	20,317	3,030
\$2,000 under \$3,000.....	48,052	14,699	119,030	91,935	75,179	36,256	47,861	33,245	6,577	13,654	13,654	20,934	20,726	20,726	15,029	20,317	3,030
\$3,000 under \$4,000.....	39,846	22,097	139,230	102,800	95,179	36,256	54,832	31,635	7,984	13,306	5,290	47,212	27,737	25,925	24,665	11,934	3,668
\$4,000 under \$5,000.....	38,716	23,938	170,664	107,482	102,425	37,489	82,004	35,648	12,259	13,356	60,627	25,925	25,925	25,925	36,358	13,356	5,942
\$5,000 under \$6,000.....	36,408	23,784	202,251	109,074	104,957	35,240	108,427	34,422	12,259	13,356	7,761	75,662	49,147	49,147	30,281	13,296	4,679
\$6,000 under \$7,000.....	51,546	34,678	336,136	147,075	141,790	51,341	203,022	50,728	31,564	13,713	6,567	72,840	30,100	30,100	43,867	10,939	7,184
\$7,000 under \$8,000.....	30,318	27,495	226,714	101,408	97,425	30,318	134,825	29,300	21,075	12,717	11,847	33,362	34,206	34,206	12,717	58,322	10,075
\$8,000 under \$9,000.....	29,825	28,453	254,752	132,758	130,218	29,825	134,899	29,007	20,564	6,028	11,847	50,816	22,530	21,366	30,300	6,028	5,222
\$9,000 under \$10,000.....	30,220	27,885	285,717	111,248	108,094	30,220	172,335	30,220	28,060	11,034	7,192	103,054	38,636	38,636	58,277	10,826	10,403
\$10,000 under \$15,000.....	59,628	56,224	705,839	282,116	222,690	59,628	469,125	59,045	79,282	30,355	28,582	362,791	113,229	111,579	235,015	30,355	41,409
\$15,000 under \$20,000.....	14,000	12,785	238,274	49,692	47,665	13,967	179,705	13,900	34,171	9,082	8,410	153,360	31,203	30,890	116,304	9,042	22,295
\$20,000 under \$30,000.....	11,064	10,320	317,760	45,387	43,487	11,064	257,033	11,064	62,458	4,614	4,127	129,605	16,909	16,283	101,665	4,554	24,842
\$30,000 under \$100,000.....	1,356	1,231	88,906	5,426	4,998	1,356	76,757	1,351	27,733	584	442	37,960	1,972	1,825	32,931	584	12,409
\$100,000 under \$200,000.....	229	202	29,945	870	777	229	25,999	228	11,959	130	106	17,290	472	422	14,430	130	6,631
\$200,000 or more.....	62	51	33,862	222	194	62	31,431	62	16,083	57	44	32,011	169	139	26,274	57	13,431
Returns under \$5,000.....	282,683	88,272	1,551,390	559,277	486,081	157,334	753,508	142,877	29,282	73,926	9,545	159,030	116,126	106,396	271,550	48,223	13,486
Returns \$5,000 under \$10,000.....	178,318	140,096	1,305,568	601,563	582,553	176,944	1,177,750	173,877	117,750	54,847	33,366	395,734	176,739	173,456	221,247	53,806	37,463
Returns \$10,000 under \$15,000.....	59,628	56,224	705,839	282,116	222,690	59,628	469,125	59,045	79,282	30,355	28,582	362,791	113,229	111,579	235,015	30,355	41,409
Returns \$15,000 or more.....	26,711	24,610	708,747	101,557	97,122	26,711	570,924	26,605	152,405	14,468	13,129	370,226	50,725	49,559	289,604	14,367	79,608
New Hampshire																	
Total.....	272,286	138,040	1,780,347	714,234	682,050	227,374	1,132,511	226,045	215,716	2,704,102	1,470,439	2,319,373	7,372,918	7,036,508	13,883,908	2,298,647	2,843,616
No adjusted gross income.....	22,018	2,829	7,371	26,936	24,116	-	-	-	-	5,812	2,923	26,363	14,543	12,479	-	-	-
Under \$600.....	13,470	1,000	10,332	14,567	13,836	(*)	(*)	(*)	(*)	141,094	1,267	49,298	147,736	143,839	-	-	-
\$600 under \$1,000.....	25,939	3,731	38,731	37,373	30,884	20,167	11,076	19,350	1,553	118,040	10,212	93,834	168,447	157,026	1,495	26,002	204
\$1,000 under \$2,000.....	17,925	4,731	44,731	31,446	28,174	16,189	19,001	16,189	2,854	212,220	42,978	339,749	398,792	327,652	76,217	145,116	10,738
\$2,000 under \$3,000.....	24,418	8,017	53,266	53,266	50,812	22,499	43,623	22,316	6,763	177,685	40,713	619,941	331,053	302,892	324,009	159,504	50,405
\$3,000 under \$4,000.....	26,981	10,606	119,138	66,203	60,646	24,195	65,164	24,195	10,390	194,405	71,615	878,674	445,429	418,976	474,441	183,463	75,560
\$4,000 under \$5,000.....	11,428	7,590	63,706	34,047	33,047	15,321	62,715	15,321	5,643	193,306	80,967	1,063,035	495,223	471,150	599,395	187,854	98,048
\$5,000 under \$6,000.....	15,321	7,677	99,530	40,891	40,526	15,321	62,715	15,321	10,569	184,147	103,701	1,197,856	523,913	508,806	706,118	182,722	118,122
\$6,000 under \$7,000.....	21,806	11,389	161,838	66,902	66,902	21,623	101,501	21,440	17,340	198,351	142,588	1,489,890	625,155	607,705	880,758	197,928	146,981
\$7,000 under \$8,000.....	28,218	24,845	241,373	105,505	101,415	28,218	138,096	28,218	22,803	173,324	139,616	1,470,328	635,676	619,281	845,547	173,324	141,919
\$8,000 under \$9,000.....	15,482	14,664	145,818	51,117	51,117	15,482	97,640	15,482	16,471	157,495	133,750	1,498,611	547,691	532,026	933,562	156,497	159,650
\$9,000 under \$10,000.....	35,007	31,819	404,725	131,578	128,547	35,007	273,288	34,862	48,034	464,001	422,017	5,382,396	1,695,980	1,674,601	3,716,612	462,754	662,385
\$10,000 under \$15,000.....	7,969	7,740	136,063	29,247	28,366	7,969	101,122	7,969	19,440	137,676	128,373	2,346,420	503,053	492,971	1,717,399	137,644	335,689
\$15,000 under \$20,000.....	5,472	5,035	151,088	20,811	19,620	5,472	123,904	5,472	29,887	102,068	94,664	2,840,926	388,133	372,261	1,021,018	101,486	541,881
\$20,000 under \$30,000.....	723	672	45,810	2,885	2,662	723	39,166	723	14,014	12,082	11,284	798,307	47,859	44,673	677,576	12,077	244,709
\$30,000 under \$100,000.....	115	103	14,894	433	382	114	12,927	114	5,900	2,280	2,091	296,988	8,803	8,040	253,201	2,275	114,925
\$100,000 under \$200,000.....	28	23	8,929	99	80	28	7,807	28	4,029	565	487	247,038	2,147	1,924	208,533	560	109,788
\$200,000 or more.....	130,717	26,483	1,306,574	230,708	209,386	85,989	139,041	84,988	21,585	1,078,807	210,901	12,487,578	1,899,286	1,703,071	1,098,731	683,073	169,320
Returns under \$5,000.....	92,256	66,165	712,264	298,463	293,007	32,007	435,257	91,890	72,826	306,623	600,622	6,719,721	2,827,638	2,738,968	3,965,371	898,325	664,719
Returns \$5,000 under \$10,000.....	35,007	31,819	404,725	131,578	128,547	35,007	273,288	34,862	48,034	464,001	422,017	5,382,396	1,695,980	1,674,601	3,716,612	462,754	662,385
Returns \$10,000 under \$15,000.....	14,306	13,573	356,784	53,485	51,110	14,306	284,925	14,305	73,271	254,671	236,899	6,292,678	1,949,994	1,919,868	5,103,194	254,495	1,346,992

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES —Continued

(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
New Mexico																	
Total.....	306,241	192,182	1,837,400	967,394	941,204	217,301	1,063,170	214,758	199,587	6,955,885	3,524,268	18,353,721	17,393,397	5,985,664	35,853,336	5,938,701	7,798,477
No adjusted gross income.....	4,539	3,260	26,742	12,561	12,510	-	-	-	-	11,444	6,404	29,030	24,613	-	-	-	-
Under \$500.....	29,646	16,214	10,229	33,993	32,259	-	-	-	-	335,886	8,318	118,949	357,987	-	-	-	-
\$500 under \$1,000.....	16,214	12,582	23,410	26,208	24,998	-	-	-	-	273,330	11,264	215,707	316,920	46,003	2,700	45,092	372
\$1,000 under \$2,000.....	20,416	44,392	56,208	54,354	18,679	10,006	18,679	1,430	671,906	68,789	999,817	1,078,879	927,998	468,943	238,692	458,675	33,734
\$2,000 under \$3,000.....	22,916	11,548	57,708	63,249	57,507	12,917	15,691	11,948	481,016	102,461	1,150,263	1,478,455	769,019	383,392	457,836	367,226	65,905
\$3,000 under \$4,000.....	31,028	18,670	107,707	111,521	107,423	21,693	30,812	2,229	549,056	146,518	1,920,061	1,159,035	1,035,418	498,729	591,302	490,826	142,646
\$4,000 under \$5,000.....	26,866	18,427	120,586	99,826	98,941	20,387	49,457	20,366	7,635	534,774	179,620	2,414,094	1,120,445	510,206	1,284,111	903,678	206,243
\$5,000 under \$6,000.....	19,755	18,565	108,788	86,871	86,650	18,343	42,447	18,343	6,458	565,601	247,733	3,110,423	1,376,022	552,466	1,724,819	530,423	281,040
\$6,000 under \$7,000.....	20,145	14,634	129,437	78,775	74,540	18,944	59,615	18,944	9,572	508,175	275,314	3,303,787	1,360,216	503,577	1,900,972	502,763	316,369
\$7,000 under \$8,000.....	19,449	17,511	146,764	69,884	68,915	19,449	81,535	19,449	12,948	480,410	322,727	3,389,181	1,416,736	480,202	2,119,290	479,011	354,635
\$8,000 under \$9,000.....	20,798	19,608	175,259	86,943	85,973	20,798	96,929	20,798	15,438	437,971	320,946	3,719,003	1,371,982	437,554	2,244,373	437,352	380,588
\$9,000 under \$10,000.....	12,222	11,779	117,110	52,827	51,941	12,222	69,510	12,222	11,376	382,923	307,178	3,630,851	1,345,202	382,725	2,210,276	382,522	379,431
\$10,000 under \$15,000.....	34,697	33,120	427,275	124,083	123,026	34,697	291,458	34,699	51,340	1,079,840	950,045	3,817,610	3,739,729	1,079,000	8,346,828	1,078,526	1,527,075
\$15,000 under \$20,000.....	10,579	9,902	179,376	41,215	40,039	10,579	130,979	10,537	25,319	320,381	287,878	5,445,061	1,103,839	319,909	3,873,839	319,789	1,577,373
\$20,000 under \$50,000.....	6,286	5,780	170,945	23,238	22,443	6,286	137,061	6,255	32,408	266,145	238,566	7,569,870	984,325	265,678	5,673,814	265,579	1,364,481
\$50,000 under \$100,000.....	573	546	36,692	2,459	2,308	573	31,757	573	11,285	42,506	37,695	2,844,986	146,161	42,445	2,201,069	42,419	1,778,640
\$100,000 under \$200,000.....	90	80	12,153	333	302	90	10,037	90	4,611	10,653	9,215	1,423,703	34,423	10,603	1,089,528	10,596	487,176
\$200,000 or more.....	21	18	7,138	87	74	21	5,775	21	2,842	4,267	3,597	1,856,802	13,063	4,228	1,365,890	4,222	724,588
Returns under \$5,000.....	161,626	60,640	1,326,462	400,679	384,992	75,299	106,068	72,918	15,990	2,857,012	523,373	16,773,351	4,582,395	1,907,273	2,902,638	1,865,495	448,900
Returns \$5,000 under \$10,000.....	92,369	82,096	677,379	375,300	368,019	89,756	350,336	89,756	55,792	2,375,081	1,473,897	7,093,440	6,849,056	2,356,927	2,939,731	2,352,074	1,710,243
Returns \$10,000 under \$15,000.....	34,697	34,120	427,275	124,083	123,026	291,458	34,697	51,340	1,079,840	950,045	3,817,610	3,739,729	1,079,000	1,079,000	8,546,828	1,078,526	1,527,075
Returns \$15,000 or more.....	17,549	16,326	406,304	67,332	65,167	17,549	315,608	17,475	76,465	643,952	576,953	2,321,833	2,222,217	642,864	14,204,139	642,606	4,112,259
North Carolina																	
Total.....	1,630,572	999,186	9,271,748	4,570,896	4,420,032	1,237,792	5,282,777	1,229,763	992,287	218,879	127,912	657,890	618,052	170,396	655,576	159,997	111,727
No adjusted gross income.....	4,458	3,118	212,200	14,464	13,716	-	-	-	-	(*)	8,662	8,056	-	-	-	-	-
Under \$500.....	109,388	9,360	37,648	141,179	132,933	-	-	-	-	15,316	5,706	4,622	29,055	-	-	-	-
\$500 under \$1,000.....	105,264	13,813	81,951	151,561	143,453	16,695	1,190	16,508	165	11,674	16,773	9,741	15,106	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	209,018	54,678	308,597	408,380	359,454	119,631	55,412	118,083	7,887	24,885	5,907	35,562	43,389	15,492	7,789	14,887	1,056
\$2,000 under \$3,000.....	164,073	59,407	411,359	443,712	428,890	108,267	134,353	107,706	19,930	25,114	8,787	62,480	53,670	19,838	23,880	19,030	3,311
\$3,000 under \$4,000.....	167,885	77,484	590,663	449,471	429,573	141,077	251,762	137,421	38,395	22,586	12,755	79,897	65,830	18,039	30,207	14,755	4,404
\$4,000 under \$5,000.....	149,750	97,031	664,253	473,931	461,687	134,137	284,282	133,950	43,278	27,335	20,690	125,894	99,715	23,596	47,486	22,586	7,029
\$5,000 under \$6,000.....	128,757	99,080	703,067	410,643	402,667	126,229	350,174	125,668	54,449	18,840	10,780	102,104	56,536	18,234	51,018	16,821	7,597
\$6,000 under \$7,000.....	115,917	95,257	732,311	389,660	386,565	115,730	402,790	115,169	63,624	11,237	9,192	72,878	34,413	11,035	42,417	10,026	6,260
\$7,000 under \$8,000.....	97,360	88,907	730,371	339,046	336,937	97,360	413,415	97,173	66,005	10,403	7,725	78,242	39,030	10,403	46,063	9,394	6,690
\$8,000 under \$9,000.....	89,929	86,035	764,270	312,105	307,836	89,929	455,532	89,742	74,006	14,144	11,264	120,810	61,123	14,144	69,505	13,942	11,100
\$9,000 under \$10,000.....	68,584	64,451	643,891	230,431	227,097	68,584	406,581	68,584	67,706	8,815	8,613	82,922	33,388	8,815	41,464	8,411	5,633
\$10,000 under \$15,000.....	154,511	149,164	1,821,158	577,304	569,829	154,511	1,196,290	154,121	207,470	18,938	17,365	227,523	75,515	18,938	131,810	18,397	25,414
\$15,000 under \$20,000.....	22,725	30,727	556,221	121,982	118,405	32,693	393,069	32,693	75,029	4,086	3,848	68,898	15,362	4,086	25,042	3,972	9,454
\$20,000 under \$30,000.....	28,090	26,192	804,231	107,831	103,149	28,090	611,207	28,090	144,784	3,225	3,013	92,681	14,254	3,225	72,657	3,225	16,899
\$30,000 under \$50,000.....	4,038	3,746	266,670	16,099	15,866	4,038	215,636	4,033	75,998	294	279	1,379	1,324	294	14,775	294	5,018
\$50,000 under \$100,000.....	672	604	86,372	2,535	2,469	670	68,627	670	30,816	33	32	4,238	150	33	3,489	33	1,529
\$100,000 or more.....	132	131	55,916	562	485	151	42,457	151	22,747	3	3	750	15	3	693	3	253
Returns under \$5,000.....	909,836	314,892	2,082,272	2,082,699	1,969,705	726,999	513,668	109,655	128,862	55,798	1,310,496	322,625	289,967	81,186	109,643	75,480	15,841
Returns \$5,000 under \$10,000.....	500,548	433,730	3,596,909	1,681,884	1,661,103	497,833	2,028,492	496,377	325,789	63,438	47,574	456,957	228,941	62,631	109,643	58,593	37,280
Returns \$10,000 under \$15,000.....	154,511	149,164	1,821,158	577,304	569,829	154,511	1,196,290	154,121	207,470	18,938	17,365	227,523	75,515	18,938	131,810	18,397	25,414
Returns \$15,000 or more.....	65,677	61,400	1,769,409	249,009	239,395	65,642	1,330,996	65,637	349,373	7,641	7,175	184,720	30,092	7,641	143,656	7,527	33,192

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES —Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Taxable income		Income tax after credits					
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
Ohio																	
Total.....	3,846,683	2,240,705	127,909,620	10,745,932	10,344,345	3,295,994	17,884,446	3,270,098	3,520,855	822,578	54,771	15,018,826	2,361,738	651,486	2,932,948	643,423	558,265
No adjusted gross income.....	11,495	6,434	238,093	30,166	27,086	-	-	-	-	9,684	5,454	240,782	25,607	-	-	-	-
Under \$500.....	213,347	7,861	67,911	240,097	232,150	-	-	-	-	46,109	4,392	14,948	58,890	-	-	-	-
\$500 under \$1,000.....	152,851	7,618	121,267	182,600	168,496	29,279	1,593	29,082	218	34,685	3,993	27,310	47,434	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	367,031	46,133	554,146	482,556	482,556	278,122	153,030	271,067	21,607	106,453	30,356	159,712	186,192	64,283	24,646	62,687	4,891
\$2,000 under \$3,000.....	290,600	75,029	721,431	577,392	493,180	298,352	291,463	222,435	43,052	80,542	37,860	201,373	185,732	58,618	63,352	58,019	9,421
\$3,000 under \$4,000.....	285,012	85,501	992,633	577,392	516,887	265,727	325,344	261,766	81,745	66,882	43,377	236,319	179,450	96,205	90,206	93,595	13,591
\$4,000 under \$5,000.....	241,694	105,097	1,095,248	551,579	519,549	231,268	613,784	225,977	97,002	74,252	56,056	329,593	241,646	65,897	138,845	63,105	20,271
\$5,000 under \$6,000.....	263,905	144,290	1,441,592	709,035	682,109	249,524	806,998	248,128	130,711	63,898	54,528	352,889	212,104	62,102	164,675	61,703	24,862
\$6,000 under \$7,000.....	309,857	222,119	2,019,426	976,497	977,144	305,245	1,145,403	304,641	186,372	80,378	70,807	524,353	269,473	80,179	272,440	78,781	41,943
\$7,000 under \$8,000.....	310,315	236,060	2,316,962	1,110,148	1,089,976	308,928	1,308,804	307,927	214,901	59,435	55,849	373,448	177,930	50,435	211,532	50,435	33,865
\$8,000 under \$9,000.....	293,020	231,830	2,487,917	1,034,222	2,016,982	291,863	1,511,357	291,660	252,781	33,754	33,754	299,222	131,803	35,476	176,696	35,476	29,462
\$9,000 under \$10,000.....	233,464	220,152	2,214,771	917,426	911,104	232,280	1,344,808	232,216	224,911	41,210	37,222	391,502	161,893	41,210	235,829	40,811	39,124
\$10,000 under \$15,000.....	626,006	596,692	7,461,258	2,387,326	2,358,787	625,609	3,063,438	623,481	894,530	92,761	86,964	1,104,891	92,437	92,437	726,934	92,263	126,370
\$15,000 under \$20,000.....	142,350	136,011	2,412,267	524,795	521,131	142,116	1,798,808	142,085	349,386	21,618	20,435	80,030	77,473	21,618	268,333	21,545	51,145
\$20,000 under \$30,000.....	91,475	84,983	2,581,683	352,705	337,669	91,445	2,083,149	91,393	508,462	15,474	14,273	441,908	8,742	15,399	331,745	15,373	84,534
\$30,000 under \$50,000.....	13,146	12,100	866,897	52,755	49,134	13,134	739,837	13,134	270,119	2,245	2,070	146,057	8,177	2,240	122,074	2,235	43,039
\$50,000 under \$100,000.....	2,445	2,221	321,260	9,248	8,277	2,440	272,886	2,440	125,862	362	321	46,920	1,410	361	39,020	361	17,829
\$100,000 under \$200,000.....	671	575	271,049	2,368	2,037	666	221,835	666	119,485	115	100	42,438	452	114	34,204	114	18,114
\$200,000 or more.....	1,562,050	333,673	2,689,930	2,439,905	1,032,746	1,585,712	1,030,327	243,624	418,607	181,488	181,488	1,928,473	924,952	249,915	329,467	244,328	47,998
Returns under \$5,000.....	1,408,560	1,074,450	4,747,326	4,697,016	1,387,838	6,117,372	1,384,572	1,009,766	271,397	242,159	242,159	1,941,413	953,203	269,402	1,061,171	267,204	169,236
Returns \$5,000 under \$10,000.....	626,006	596,692	7,461,258	2,387,326	2,358,787	625,609	3,063,438	623,481	894,530	92,761	86,964	1,104,891	92,437	92,437	726,934	92,263	126,370
Returns \$10,000 under \$15,000.....	250,067	235,890	6,453,154	949,869	918,270	249,801	5,117,716	249,718	1,373,315	39,813	37,200	1,044,049	148,811	39,732	815,376	39,628	214,661
Oregon																	
Total.....	733,744	427,080	14,963,262	1,984,679	1,899,602	595,180	3,075,594	588,486	587,408	4,388,799	2,461,701	130,235,247	11,728,900	3,753,753	19,207,890	3,720,244	3,802,555
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	14,142	7,530	245,847	37,875	-	-	-	-
Under \$600.....	41,047	6,235	12,552	60,075	57,329	-	-	-	-	234,042	6,799	74,752	264,949	-	-	-	-
\$600 under \$1,000.....	40,472	22,216	31,434	51,283	49,489	-	-	-	-	173,457	11,274	138,079	221,469	33,296	1,491	33,296	208
\$1,000 under \$2,000.....	89,745	18,173	134,092	146,184	129,230	61,812	34,104	9,697	4,813	459,186	62,049	691,257	691,137	347,736	188,768	338,416	26,671
\$2,000 under \$3,000.....	58,710	16,674	150,160	127,249	40,768	51,356	39,605	7,650	7,650	354,768	104,104	899,945	587,361	383,583	276,016	352,644	52,644
\$3,000 under \$4,000.....	57,213	16,674	198,255	114,563	48,841	96,095	47,468	14,564	14,564	360,821	109,091	1,257,474	746,454	332,432	628,631	321,789	97,264
\$4,000 under \$5,000.....	45,931	19,078	206,671	116,670	105,976	43,717	106,385	43,717	16,900	37,084	147,705	1,523,770	775,125	316,421	856,644	314,441	136,718
\$5,000 under \$6,000.....	42,252	22,699	235,090	100,697	96,577	41,621	139,282	40,991	22,261	324,531	193,708	1,782,647	907,422	313,966	1,595,993	314,967	159,593
\$6,000 under \$7,000.....	52,872	43,791	348,153	174,066	174,625	52,459	189,001	51,828	30,164	359,843	284,583	2,339,478	1,064,211	356,431	1,728,998	585,803	836,987
\$7,000 under \$8,000.....	62,822	52,711	473,688	213,196	211,707	63,822	270,358	63,612	44,394	363,356	289,097	2,715,775	1,220,556	360,694	1,558,073	323,013	323,013
\$8,000 under \$9,000.....	44,129	39,765	373,650	145,698	145,488	44,129	228,847	44,129	37,337	316,276	273,710	2,689,274	1,110,798	316,276	1,634,264	315,676	272,761
\$9,000 under \$10,000.....	40,356	37,460	383,881	147,753	144,797	40,356	234,618	40,146	39,179	252,679	227,286	2,001,235	926,173	252,679	1,497,606	254,093	254,093
\$10,000 under \$15,000.....	108,202	102,801	1,303,336	403,243	396,918	108,131	857,909	107,847	150,209	386,807	551,984	6,971,768	2,139,800	586,063	4,728,998	585,803	836,987
\$15,000 under \$20,000.....	25,030	24,100	421,820	93,457	91,385	25,030	302,755	24,954	97,116	132,351	123,924	2,342,640	1,040,157	132,349	1,663,851	132,013	323,013
\$20,000 under \$30,000.....	17,634	16,389	500,583	66,021	62,730	17,634	393,114	17,634	92,983	101,650	93,735	2,882,365	388,325	101,623	2,318,173	101,458	565,275
\$30,000 under \$50,000.....	2,022	1,930	132,734	8,110	7,600	2,017	110,962	2,017	39,089	14,223	12,950	939,036	55,342	14,221	804,294	14,206	293,524
\$50,000 under \$100,000.....	329	294	43,190	1,233	1,111	329	36,138	328	16,376	2,761	2,472	364,293	10,332	2,752	309,862	2,752	143,284
\$100,000 under \$200,000.....	94	82	33,620	359	305	94	28,478	94	14,346	823	699	365,746	2,920	814	299,769	815	158,546
\$200,000 or more.....	336,995	85,099	1,711,588	627,866	566,360	199,558	288,134	194,906	43,955	1,933,501	448,554	14,539,991	3,422,860	1,313,488	2,035,485	1,283,953	313,505
Returns under \$5,000.....	243,438	196,385	1,816,392	784,390	773,194	242,387	1,058,105	240,706	173,334	1,616,683	1,227,383	11,928,402	5,239,165	1,602,643	7,056,597	1,599,244	1,168,031
Returns \$5,000 under \$10,000.....	108,202	102,801	1,303,336	403,243	396,918	108,131	857,909	107,847	150,209	586,807	551,984	6,971,768	2,139,800	586,063	4,728,998	585,803	836,987
Returns \$10,000 under \$15,000.....	45,109	42,795	1,131,946	169,180	163,130	45,104	871,446	45,027	19,910	251,808	233,780	6,795,079	937,075	55,559	5,366,950	251,242	1,484,032

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Taxable income		Income tax after credits	
						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of exemptions other than age and blindness	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
Rhode Island													
Total.....	362,312	184,897	1,238,651	934,825	883,827	308,467	1,510,780	304,679	305,001	775,329	444,490	14,399,728	2,166,527
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	3,616	(*)	29,668	10,449
Under \$500.....	16,632	-	6,023	17,492	17,492	(*)	(*)	(*)	(*)	63,819	7,007	23,577	76,967
\$500 under \$1,000.....	23,880	4,540	19,202	25,107	24,103	31,623	17,329	29,393	2,430	86,658	14,424	38,282	64,549
\$1,000 under \$2,000.....	38,250	7,238	61,028	60,429	50,834	28,036	36,213	27,814	5,377	127,765	193,130	127,765	132,108
\$2,000 under \$3,000.....	34,663	7,436	87,048	87,014	55,082	28,036	36,213	27,814	9,730	198,790	298,839	198,790	183,855
\$3,000 under \$4,000.....	31,652	7,246	110,900	57,691	52,148	28,753	62,613	28,753	9,730	84,540	39,834	298,839	227,123
\$4,000 under \$5,000.....	36,305	14,702	165,106	92,870	86,274	34,218	80,114	33,214	12,104	61,987	33,824	275,497	173,914
\$5,000 under \$6,000.....	26,580	18,049	146,697	79,315	75,300	25,425	78,165	25,425	12,269	58,062	42,908	317,454	195,696
\$6,000 under \$7,000.....	21,054	15,733	137,603	66,465	65,374	21,054	74,870	21,054	12,088	50,967	36,651	199,162	198,589
\$7,000 under \$8,000.....	22,780	18,607	172,160	76,080	73,850	22,780	99,168	22,780	16,581	42,952	39,712	325,044	154,664
\$8,000 under \$9,000.....	23,112	18,875	195,042	76,080	73,850	23,112	119,739	23,112	20,389	40,026	40,786	374,916	163,018
\$9,000 under \$10,000.....	19,943	16,710	187,336	69,895	69,673	19,943	121,931	19,943	21,063	42,983	41,967	406,113	158,548
\$10,000 under \$15,000.....	47,189	44,348	554,974	164,830	163,018	47,189	381,618	46,886	67,293	76,873	75,034	910,665	279,756
\$15,000 under \$20,000.....	9,848	9,337	163,459	36,445	35,223	9,848	121,140	9,820	23,244	15,631	14,903	263,241	62,623
\$20,000 under \$30,000.....	7,899	7,129	226,819	46,876	46,888	7,899	184,975	7,899	45,920	11,913	11,256	335,777	46,941
\$30,000 under \$50,000.....	1,391	1,260	90,725	5,457	5,072	1,391	78,629	1,391	28,960	1,694	1,594	109,019	6,912
\$50,000 under \$100,000.....	235	198	30,692	862	752	234	26,228	234	12,372	199	179	25,626	826
\$100,000 under \$200,000.....	77	57	32,664	255	216	77	27,537	77	15,111	38	34	15,141	141
\$200,000 or more.....	182,274	34,595	1,448,339	372,575	287,722	129,513	196,780	126,056	29,710	425,364	125,149	1,953,081	898,240
Returns under \$5,000.....	113,398	87,973	838,937	362,982	362,982	112,315	493,873	112,315	82,391	243,817	216,341	1,787,179	871,088
Returns \$5,000 under \$10,000.....	47,189	44,348	554,974	164,830	163,018	47,189	381,618	46,886	67,293	76,873	75,034	910,665	279,756
Returns \$10,000 under \$15,000.....	19,451	17,981	544,360	73,763	70,105	19,450	438,509	19,422	125,607	29,475	27,966	748,803	117,443
South Dakota													
Total.....	235,533	141,168	1,191,924	716,640	666,918	169,829	654,494	160,746	113,325	1,263,598	751,514	17,416,336	3,501,733
No adjusted gross income.....	5,926	4,411	216,981	19,914	19,481	-	-	-	-	4,412	3,054	217,518	13,072
Under \$500.....	17,906	3,245	6,002	23,611	20,948	(*)	(*)	(*)	(*)	66,038	6,580	21,190	92,238
\$500 under \$1,000.....	15,999	19,799	12,674	21,656	20,749	21,344	13,378	19,979	1,848	79,267	12,134	62,730	121,003
\$1,000 under \$2,000.....	33,989	10,415	51,077	66,026	56,802	21,344	13,378	19,979	1,848	153,958	38,197	226,492	289,903
\$2,000 under \$3,000.....	18,930	10,611	46,876	56,074	46,888	9,401	8,752	8,752	1,604	131,767	55,161	229,440	313,276
\$3,000 under \$4,000.....	23,542	14,245	82,104	75,980	69,872	19,797	26,368	17,784	3,606	147,654	82,491	512,690	392,507
\$4,000 under \$5,000.....	22,764	11,779	103,072	78,559	73,750	18,756	43,636	17,675	6,650	115,978	70,540	522,651	335,165
\$5,000 under \$6,000.....	20,643	17,000	114,003	76,508	70,766	20,426	52,198	19,128	7,433	95,041	65,058	520,582	294,178
\$6,000 under \$7,000.....	18,106	16,525	117,942	63,904	63,904	17,457	56,610	16,375	7,833	91,325	68,398	592,463	282,826
\$7,000 under \$8,000.....	12,495	11,130	93,489	46,055	44,041	12,495	53,037	11,629	7,948	84,031	74,400	627,986	298,514
\$8,000 under \$9,000.....	10,418	10,418	88,713	44,350	44,134	10,418	45,757	10,201	7,023	64,952	57,061	551,421	240,587
\$9,000 under \$10,000.....	8,534	11,779	89,407	31,080	30,648	4,666	59,537	9,250	7,796	48,278	45,387	456,961	171,133
\$10,000 under \$15,000.....	18,444	17,700	219,574	74,774	70,638	18,444	146,361	18,175	24,870	123,168	118,552	1,459,382	447,786
\$15,000 under \$20,000.....	4,115	3,868	68,887	17,444	16,922	4,115	51,241	4,115	9,499	29,990	28,312	507,234	104,034
\$20,000 under \$30,000.....	3,220	3,091	88,428	14,382	13,606	3,220	71,515	3,220	16,579	23,277	22,027	661,460	87,986
\$30,000 under \$50,000.....	342	332	21,928	1,431	1,300	342	19,211	342	6,829	3,690	3,452	24,514	14,649
\$50,000 under \$100,000.....	25	24	3,018	106	101	25	2,693	25	1,194	641	592	83,498	2,402
\$100,000 under \$200,000.....	5	4	1,311	15	13	5	1,261	5	635	130	119	55,822	473
\$200,000 or more.....	138,255	54,707	1,285,224	343,000	307,450	73,416	95,073	68,307	13,726	699,074	268,157	1,558,013	1,557,762
Returns under \$5,000.....	71,127	61,422	593,554	267,488	253,933	70,262	267,139	66,584	40,033	310,303	274,913	2,749,413	1,287,739
Returns \$5,000 under \$10,000.....	18,444	17,700	74,774	14,382	13,606	18,444	146,361	18,175	24,870	123,168	118,552	1,459,382	447,786
Returns \$10,000 under \$15,000.....	7,707	7,319	33,378	31,342	31,342	7,707	145,921	7,680	34,696	57,729	54,502	1,549,328	209,544
Returns \$15,000 under \$20,000.....	7,707	7,319	33,378	31,342	31,342	7,707	145,921	7,680	34,696	57,729	54,502	1,549,328	209,544
Returns \$20,000 under \$30,000.....	7,707	7,319	33,378	31,342	31,342	7,707	145,921	7,680	34,696	57,729	54,502	1,549,328	209,544
Returns \$30,000 under \$50,000.....	7,707	7,319	33,378	31,342	31,342	7,707	145,921	7,680	34,696	57,729	54,502	1,549,328	209,544
Returns \$50,000 under \$100,000.....	7,707	7,319	33,378	31,342	31,342	7,707	145,921	7,680	34,696	57,729	54,502	1,549,328	209,544
Returns \$100,000 under \$200,000.....	7,707	7,319	33,378	31,342	31,342	7,707	145,921	7,680	34,696	57,729	54,502	1,549,328	209,544
Returns \$200,000 or more.....	7,707	7,319	33,378	31,342	31,342	7,707	145,921	7,680	34,696	57,729	54,502	1,549,328	209,544
South Carolina													
Total.....	598,369	2,522,956	598,369	598,369	598,369	2,522,956	598,369	598,369	598,369	598,369	2,522,956	598,369	598,369
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,616	(*)	29,668	10,449
Under \$500.....	13,556	828	13,556	13,556	13,556	828	13,556	828	13,556	13,556	828	13,556	13,556
\$500 under \$1,000.....	29,156	29,156	29,156	29,156	29,156	29,156	29,156	29,156	29,156	29,156	29,156	29,156	29,156
\$1,000 under \$2,000.....	66,969	66,969	66,969	66,969	66,969	66,969	66,969	66,969	66,969	66,969	66,969	66,969	66,969
\$2,000 under \$3,000.....	128,115	128,115	128,115	128,115	128,115	128,115	128,115	128,115	128,115	128,115	128,115	128,115	128,115
\$3,000 under \$4,000.....	54,545	54,545	54,545	54,545	54,545	54,545	54,545	54,545	54,545	54,545	54,545	54,545	54,545
\$4,000 under \$5,000.....	129,797	129,797	129,797	129,797	129,797	129,797	129,797	129,797	129,797	129,797	129,797	129,797	129,797
\$5,000 under \$6,000.....	149,562	149,562	149,562	149,562	149,562	149,562	149,562	149,562	149,562	149,562	149,562	149,562	149,562
\$6,000 under \$7,000.....	190,348	190,348	190,348	190,348	190,348	190,348	190,348	190,348	190,348	190,348	190,348	190,348	190,348
\$7,000 under \$8,000.....	181,568	181,568	181,568	181,568	181,568	181,568	181,568	181,568	181,568	181,568	181,568	181,568	181,568
\$8,000 under \$9,000.....	223,946	223											

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Texas																
Total.....	3,641,314	2,268,647	123,422,868	10,614,697	10,253,199	2,837,491	14,322,958	2,806,281	2,865,813	338,015	210,965	1,021,435	1,159,859	265,893	212,468	-
No adjusted gross income.....	26,622	18,292	219,182	76,206	67,793	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	241,887	23,347	78,086	318,034	299,900	-	-	-	-	20,816	16,408	22,898	-	-	-	37
\$600 under \$1,000.....	191,326	24,228	151,973	268,985	247,216	27,965	1,520	27,762	215	48,812	16,408	31,324	263	5,558	2,288	37
\$1,000 under \$2,000.....	430,919	111,311	639,121	814,481	759,215	259,810	1,355,506	256,076	19,050	48,812	16,408	76,019	16,274	33,837	2,288	37
\$2,000 under \$3,000.....	319,510	130,708	797,808	759,215	695,052	227,721	256,853	221,599	37,282	17,331	11,323	39,798	10,581	16,724	1,646	4,499
\$3,000 under \$4,000.....	339,431	206,423	1,186,157	1,009,844	966,635	274,684	433,411	268,774	64,950	19,005	11,323	43,031	16,724	16,724	1,646	4,499
\$4,000 under \$5,000.....	295,663	189,459	1,335,337	956,209	925,054	268,387	572,442	262,491	87,374	29,775	15,708	93,352	56,576	25,485	8,698	37
\$5,000 under \$6,000.....	282,652	178,921	1,387,291	999,714	975,890	243,934	691,636	240,453	106,897	28,342	21,895	94,693	88,710	25,056	10,317	37
\$6,000 under \$7,000.....	282,122	230,778	1,340,113	994,256	977,310	277,162	963,293	275,957	151,923	24,081	20,700	85,912	75,604	23,485	11,327	37
\$7,000 under \$8,000.....	244,336	212,514	1,826,647	908,037	895,189	242,173	1,002,697	240,402	159,435	23,669	21,014	100,959	85,313	23,470	13,638	37
\$8,000 under \$9,000.....	198,717	180,654	1,694,879	728,910	724,764	198,514	1,014,665	197,116	166,247	15,655	15,655	68,867	66,455	15,258	10,577	37
\$9,000 under \$10,000.....	158,473	143,258	1,499,663	586,924	578,037	158,282	919,496	158,060	153,651	22,773	20,596	91,604	117,423	22,575	19,653	37
\$10,000 under \$15,000.....	440,210	415,191	5,291,810	1,586,926	1,567,914	439,640	3,619,151	438,985	638,909	44,485	44,230	194,740	186,092	25,056	56,713	37
\$15,000 under \$20,000.....	119,045	112,278	2,031,107	431,511	421,657	118,927	1,519,899	118,719	294,506	10,466	10,352	177,120	116,092	10,429	21,533	37
\$20,000 under \$30,000.....	85,932	78,332	2,430,115	320,705	308,402	85,873	1,972,583	85,488	478,327	6,445	6,338	28,286	26,445	6,423	30,866	37
\$30,000 under \$50,000.....	11,354	10,250	751,456	43,937	41,081	11,325	640,706	11,313	230,978	626	597	2,844	2,706	626	12,060	37
\$50,000 under \$100,000.....	2,377	2,062	315,307	8,696	7,808	2,367	268,100	2,360	122,330	118	108	4,755	4,233	117	5,741	37
\$100,000 under \$200,000.....	741	641	365,680	2,802	2,263	727	311,068	724	152,711	20	19	6,320	5,482	19	2,875	37
\$200,000 or more.....	1,845,356	703,769	13,988,901	4,202,576	3,952,686	1,058,567	1,399,732	1,036,700	208,871	159,335	49,462	307,647	113,816	92,184	17,168	37
Returns under \$5,000.....	1,136,299	946,124	8,243,492	4,017,742	3,921,742	1,120,066	4,017,742	1,111,990	738,181	114,520	99,860	440,420	110,837	109,843	56,520	37
Returns \$5,000 under \$10,000.....	440,210	415,191	5,291,810	1,586,926	1,567,914	439,640	3,619,151	438,985	638,909	44,485	44,230	194,740	186,092	25,056	56,713	37
Returns \$10,000 under \$15,000.....	219,449	203,263	5,893,665	807,453	781,411	219,218	4,712,357	218,600	1,279,832	1,573	1,413	418,321	303,221	17,616	73,077	37
Virginia																
Total.....	163,376	69,234	1,891,121	407,765	384,721	134,667	529,088	132,706	99,921	1,541,143	880,368	4,219,765	6,448,411	1,254,425	1,240,985	-
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	11,336	3,857	4,536	13,845	13,073	-	-	-	-	4,600	1,651	10,333	-	-	-	-
\$600 under \$1,000.....	6,869	3,857	6,148	9,949	8,024	20,761	10,201	20,761	1,451	99,409	5,621	118,352	134,693	18,479	190	-
\$1,000 under \$2,000.....	25,337	4,573	38,444	37,381	33,329	20,761	10,201	20,761	1,451	75,640	7,041	104,688	98,491	18,479	6,669	-
\$2,000 under \$3,000.....	19,707	3,804	52,463	46,198	40,472	14,416	20,233	14,223	3,073	166,138	36,689	243,947	279,996	106,061	101,681	-
\$3,000 under \$4,000.....	11,505	3,804	40,106	26,292	26,292	9,964	21,030	9,964	3,292	123,946	49,283	287,484	273,249	96,282	93,707	-
\$4,000 under \$5,000.....	19,333	8,847	86,945	48,325	44,476	17,409	41,142	16,253	6,271	125,704	63,420	567,686	329,022	117,020	46,158	-
\$5,000 under \$6,000.....	13,324	6,167	58,784	25,882	25,303	17,409	41,142	16,253	6,271	110,465	74,155	342,785	232,459	103,811	49,129	-
\$6,000 under \$7,000.....	17,860	12,851	116,629	51,997	49,480	17,860	69,199	17,474	10,956	118,479	90,338	768,481	392,085	418,124	67,018	-
\$7,000 under \$8,000.....	5,398	4,243	39,952	17,166	16,204	5,398	25,024	5,205	3,890	109,385	90,663	358,200	477,448	109,385	78,320	-
\$8,000 under \$9,000.....	6,739	5,777	57,171	28,302	27,340	6,739	30,117	6,739	4,854	96,571	73,662	321,732	96,571	95,380	84,611	-
\$9,000 under \$10,000.....	6,167	6,167	58,784	27,562	26,983	6,167	35,383	6,167	5,716	81,060	69,606	768,668	281,852	81,060	81,536	-
\$10,000 under \$15,000.....	12,795	10,697	149,114	46,881	46,321	12,795	100,427	12,795	18,011	193,819	176,544	2,334,335	1,569,332	181,620	279,929	-
\$15,000 under \$20,000.....	3,101	3,101	53,744	13,730	13,484	3,101	36,459	3,068	6,776	62,821	59,694	1,069,782	773,849	62,488	149,427	-
\$20,000 under \$30,000.....	2,831	2,572	28,831	10,262	9,682	2,831	63,358	2,831	15,425	44,248	41,844	165,549	93,839	44,176	216,728	-
\$30,000 under \$100,000.....	336	287	21,571	1,376	1,269	336	17,637	336	6,053	3,820	3,534	250,038	202,873	3,806	71,879	-
\$100,000 under \$200,000.....	43	31	5,804	153	131	43	4,197	43	1,926	620	561	81,412	66,618	616	30,211	-
\$200,000 or more.....	17	15	9,366	62	50	17	7,864	17	4,404	157	128	92,677	60,709	155	32,001	-
Returns under \$5,000.....	94,764	21,565	1,226,013	184,791	168,475	66,055	92,767	64,707	14,110	719,999	199,329	1,414,921	687,966	446,105	100,196	-
Returns \$5,000 under \$10,000.....	49,489	30,965	343,931	150,510	145,309	49,489	206,580	48,910	33,247	515,960	399,025	1,700,421	1,293,428	503,459	360,614	-
Returns \$10,000 under \$15,000.....	12,795	10,697	149,114	46,881	46,321	12,795	100,427	12,795	18,011	193,819	176,544	2,334,335	1,569,332	181,620	279,929	-
Returns \$15,000 or more.....	6,228	6,007	172,033	23,581	24,616	6,228	129,514	6,228	3,363	131,563	105,460	413,628	2,027,887	111,241	500,246	-

Footnotes at end of table.

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Adjusted gross income (Thousands of dollars)	Total number of exemptions	Number of joint returns	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)					Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
Washington																	
Total.....	1,204,794	731,891	19,061,127	3,338,435	3,195,313	1,041,088	5,874,854	1,024,490	1,130,789	560,091	337,293	13,287,314	1,583,584	437,627	2,006,901	433,516	373,723
No adjusted gross income.....	3,066	2,503	27,465	9,615	8,683	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-
Under \$500.....	51,568	8,322	17,505	56,555	54,871	15,308	696	15,308	100	42,970	5,917	15,222	57,573	(*)	(*)	(*)	(*)
\$500 under \$1,000.....	56,750	8,322	46,225	173,222	167,273	87,814	41,318	84,416	5,798	75,409	20,090	23,649	44,637	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	117,581	20,699	172,380	185,367	173,234	87,814	41,318	84,416	5,798	75,409	20,090	23,649	44,637	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	89,030	26,882	220,495	191,081	167,340	67,856	81,708	64,458	11,390	41,166	21,398	103,563	104,572	27,572	33,503	26,937	4,885
\$3,000 under \$4,000.....	84,030	27,253	296,495	193,871	177,925	74,424	137,660	70,108	11,390	42,513	23,251	153,901	120,606	38,172	62,859	35,365	9,634
\$4,000 under \$5,000.....	84,741	46,329	380,140	220,898	208,502	80,703	198,765	78,837	30,681	46,535	23,045	208,236	127,945	44,497	105,444	44,313	16,540
\$5,000 under \$6,000.....	70,598	27,869	390,582	169,818	159,894	69,098	229,342	87,547	37,841	36,315	30,732	201,132	112,866	36,131	138,278	36,131	16,829
\$6,000 under \$7,000.....	85,010	57,731	551,124	236,552	231,503	84,061	331,096	83,510	54,285	50,708	37,690	328,941	169,043	50,708	186,836	50,525	30,242
\$7,000 under \$8,000.....	88,588	69,132	666,131	276,801	273,698	88,588	439,192	86,852	64,448	42,529	36,547	317,726	165,049	42,529	183,591	42,529	29,668
\$8,000 under \$9,000.....	87,586	78,403	745,554	311,961	309,177	87,402	439,192	86,852	64,448	44,064	41,267	374,304	165,971	44,064	227,666	44,064	37,503
\$9,000 under \$10,000.....	74,381	67,373	701,839	268,392	261,198	74,381	441,354	74,197	75,205	22,378	20,327	213,400	79,027	22,378	140,264	22,378	24,013
\$10,000 under \$15,000.....	212,961	198,473	2,576,771	769,564	761,814	212,961	1,751,551	211,971	310,255	58,167	54,733	687,525	199,761	58,167	488,385	58,167	86,727
\$15,000 under \$20,000.....	59,262	56,676	1,005,681	227,041	221,130	59,158	742,408	142,142	142,142	12,174	11,477	206,248	44,748	12,174	157,781	12,174	30,702
\$20,000 under \$30,000.....	35,161	33,308	958,443	132,716	128,073	35,167	772,521	39,007	179,904	8,719	8,345	244,004	33,279	8,691	198,914	8,691	47,749
\$30,000 under \$50,000.....	3,331	3,258	231,003	14,217	13,516	3,326	200,529	3,516	71,716	1,119	1,018	72,477	4,568	1,119	62,125	1,119	22,547
\$50,000 under \$100,000.....	609	559	79,688	2,271	2,066	607	69,819	607	31,897	175	158	22,630	674	175	19,919	175	9,307
\$100,000 under \$200,000.....	135	122	48,517	492	416	135	41,825	135	21,793	25	16	9,059	79	25	7,289	25	3,941
\$200,000 or more.....	486,974	141,987	1,105,774	928,609	832,829	326,105	460,147	313,126	68,408	283,719	95,023	1,609,867	607,600	161,466	225,882	157,539	34,496
Returns under \$3,000.....	406,161	297,508	3,055,250	1,263,525	1,235,470	403,529	1,836,055	403,143	304,714	195,994	166,523	1,435,503	692,876	195,810	846,605	138,254	138,254
Returns \$3,000 under \$10,000.....	212,961	198,473	2,576,771	769,564	761,814	212,961	1,751,551	211,971	310,255	58,167	54,733	687,525	199,761	58,167	488,385	58,167	86,727
Returns \$10,000 under \$15,000.....	98,698	93,923	2,323,332	376,737	365,200	98,563	1,827,101	98,250	447,412	22,211	21,014	554,419	83,347	22,184	446,029	22,184	114,246
Returns \$15,000 or more.....																	
Wisconsin																	
Total.....	1,592,420	910,385	110,858,994	4,534,163	4,309,687	1,322,014	6,671,842	1,299,324	1,258,684	116,591	73,587	1,736,344	324,561	98,735	456,413	96,160	84,848
No adjusted gross income.....	10,320	6,151	223,977	32,851	28,283	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-
Under \$500.....	95,614	9,957	33,889	133,777	115,844	14,492	769	14,291	108	8,884	2,528	2,425	10,871	-	(*)	(*)	(*)
\$500 under \$1,000.....	76,471	8,350	61,884	115,924	92,283	14,492	769	14,291	108	6,754	2,528	5,636	8,741	10,509	3,643	6,395	518
\$1,000 under \$2,000.....	174,701	25,366	257,241	266,173	224,283	128,535	67,656	9,534	9,534	8,201	4,083	12,110	11,271	10,187	6,756	9,032	1,030
\$2,000 under \$3,000.....	119,968	33,456	296,863	232,673	204,815	93,887	123,633	90,902	17,613	10,083	4,083	24,309	19,768	16,875	8,818	7,553	4,008
\$3,000 under \$4,000.....	143,756	47,661	502,531	318,131	288,753	126,740	250,039	120,629	38,535	16,008	9,614	61,462	39,572	33,604	26,888	15,286	4,099
\$4,000 under \$5,000.....	78,331	32,165	352,027	201,224	194,941	70,039	188,853	68,030	30,183	11,244	7,808	62,398	28,377	28,196	35,062	10,883	5,507
\$5,000 under \$6,000.....	119,046	67,486	651,643	330,627	310,630	116,665	361,926	56,896	56,896	11,244	7,808	62,398	28,377	28,196	35,062	10,883	5,507
\$6,000 under \$7,000.....	112,556	79,046	733,035	365,161	353,972	110,978	405,721	109,773	64,972	11,212	9,041	72,979	41,953	11,212	36,737	11,031	5,861
\$7,000 under \$8,000.....	119,185	99,244	894,440	450,833	440,447	118,783	485,401	115,970	77,175	6,253	6,253	45,769	21,545	6,253	27,038	5,892	4,008
\$8,000 under \$9,000.....	104,693	86,791	886,320	384,605	378,494	104,492	533,395	103,086	88,291	10,702	8,425	92,084	35,436	10,702	57,194	10,702	9,625
\$9,000 under \$10,000.....	92,652	85,767	881,724	365,196	360,662	92,652	528,491	88,327	88,327	6,550	6,370	62,640	25,757	6,550	37,834	6,550	6,265
\$10,000 under \$15,000.....	258,082	246,537	3,081,475	1,822,504	1,772,980	257,750	2,047,046	358,796	13,975	13,975	13,786	163,161	55,219	13,975	109,029	13,930	18,930
\$15,000 under \$20,000.....	47,805	45,770	807,475	182,504	177,980	47,771	577,984	47,703	110,489	3,228	2,756	53,915	12,491	3,228	39,985	3,183	7,765
\$20,000 under \$30,000.....	33,633	31,223	960,707	139,324	134,244	33,627	722,037	33,551	170,186	2,223	2,104	62,517	8,988	2,223	52,844	2,223	12,568
\$30,000 under \$50,000.....	4,636	4,351	307,000	19,323	18,234	4,636	244,146	4,636	85,577	246	201	16,327	1,025	246	14,403	246	5,326
\$50,000 under \$100,000.....	784	702	101,681	3,000	2,668	782	80,382	782	35,972	23	23	2,980	91	23	2,615	23	1,149
\$100,000 under \$200,000.....	187	161	73,337	673	585	184	54,362	182	26,032	15	14	4,799	61	15	4,009	15	2,182
\$200,000 or more.....																	
Returns under \$5,000.....	699,160	163,307	1,480,457	1,300,751	1,149,202	423,693	630,950	418,830	95,973	50,919	16,807	196,774	93,619	33,424	39,565	31,426	5,662
Returns \$5,000 under \$10,000.....	548,133	418,334	4,047,152	1,896,421	1,844,205	543,971	2,314,935	536,339	375,460	45,961	37,897	335,871	153,068	45,600	193,864	45,058	31,267
Returns \$10,000 under \$15,000.....	258,082	246,577	3,081,475	982,130	982,569	287,750	2,047,046	257,311	138,786	13,975	13,786	163,161	55,219	13,975	109,029	13,930	18,930
Returns \$15,000 or more.....	87,045	82,207	2,250,200	344,861	333,711	87,000	1,678,911	86,854	428,255	5,736	5,097	140,538	22,655	5,736	113,855	5,691	28,989

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 39.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Office of International Operations										Puerto Rico				
				Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Taxable income		Income tax after credits		
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
Total.....	169,672	98,793	1,082,918	509,269	492,412	103,148	701,765	99,115	138,858	29,749	20,726	1,137,431	105,487	103,499	19,177	66,541	16,514	6,266
No adjusted gross income.....	5,712	2,708	25,354	15,434	15,434	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	20,531	9,421	5,219	59,945	58,851	-	-	-	-	13,334	5,125	21,738	42,824	42,824	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	12,157	2,069	9,264	19,195	19,087	(*)	(*)	(*)	(*)	345	5,125	21,738	42,824	42,824	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	23,084	10,027	32,512	61,625	57,178	6,438	2,352	6,438	9,189	1,675	5,125	21,738	42,824	42,824	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	15,722	8,651	40,009	49,247	48,918	9,610	12,238	9,189	1,675	1,675	5,125	21,738	42,824	42,824	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	11,005	6,106	38,405	30,059	26,850	9,471	14,105	8,439	1,434	1,434	5,125	21,738	42,824	42,824	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	15,475	11,398	69,652	54,894	51,320	13,495	24,096	12,150	3,296	9,717	9,529	48,929	41,322	39,333	17,235	34,284	7,678	2,173
\$5,000 under \$6,000.....	10,995	5,922	60,385	26,339	26,339	9,860	31,525	9,656	4,947	9,717	9,529	48,929	41,322	39,333	17,235	34,284	7,678	2,173
\$6,000 under \$7,000.....	11,881	8,781	75,088	43,112	41,048	10,440	36,556	10,440	5,140	9,717	9,529	48,929	41,322	39,333	17,235	34,284	7,678	2,173
\$7,000 under \$8,000.....	3,728	3,244	28,243	11,988	11,886	3,728	17,184	3,723	2,520	9,717	9,529	48,929	41,322	39,333	17,235	34,284	7,678	2,173
\$8,000 under \$9,000.....	3,105	2,366	26,466	9,505	9,403	3,105	16,642	2,997	2,409	9,717	9,529	48,929	41,322	39,333	17,235	34,284	7,678	2,173
\$9,000 under \$10,000.....	5,033	3,592	46,710	16,140	16,037	5,033	30,261	4,931	4,863	9,717	9,529	48,929	41,322	39,333	17,235	34,284	7,678	2,173
\$10,000 under \$15,000.....	16,120	11,971	203,116	55,884	55,270	16,120	145,968	15,813	25,818	604	561	10,977	2,304	2,304	604	8,362	455	1,018
\$15,000 under \$20,000.....	6,518	4,992	112,662	23,170	22,550	6,518	86,837	6,349	15,634	604	561	10,977	2,304	2,304	604	8,362	455	1,018
\$20,000 under \$30,000.....	7,342	6,627	208,385	27,979	27,463	7,342	170,987	7,036	33,381	604	561	10,977	2,304	2,304	604	8,362	455	1,018
\$30,000 under \$50,000.....	938	677	62,282	3,590	3,490	938	53,898	914	14,592	604	561	10,977	2,304	2,304	604	8,362	455	1,018
\$50,000 under \$100,000.....	237	170	31,737	846	796	237	27,254	232	9,397	10	10	1,415	39	38	10	853	10	333
\$100,000 under \$200,000.....	85	71	38,038	318	293	84	31,824	80	13,399	10	10	1,415	39	38	10	853	10	333
\$200,000 or more.....	103,685	50,379	1,899,807	290,399	277,838	39,743	52,830	36,945	6,759	19,209	10,493	145,413	62,055	60,068	8,637	15,388	8,637	2,311
Returns under \$5,000.....	34,742	23,906	236,892	107,083	104,712	32,166	132,167	31,746	19,879	8,327	8,327	59,764	33,686	33,686	8,527	29,301	8,527	2,311
Returns \$5,000 under \$10,000.....	16,120	11,971	203,116	55,884	55,270	16,120	145,968	15,813	25,818	1,597	1,533	19,243	7,395	7,395	1,597	15,177	1,597	1,091
Returns \$10,000 under \$15,000.....	15,125	12,557	453,103	55,903	54,592	15,119	370,600	14,611	86,402	616	573	13,009	2,351	2,350	616	9,675	1,070	1,091
Returns \$15,000 or more.....	1,091	867	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

1. Adjusted gross income less deficit.

2. Deficit.

NOTE: Detail may not add to total because of rounding.

Table 40.—NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS, BY REGIONS AND STATES

Regions and States	Number of returns	Total number of exemptions	Additional exemptions for			Exemptions for taxpayers' dependents											
			Taxpayers age 65 or over	Blindness		Number of returns	Number of exemptions	Exemptions for children living at home		Exemptions for children not living at home		Exemptions for dependent parents		Other exemptions			
				Number of returns	Number of exemptions			Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
United States, total.....	71,653,292	198,051,411	112,850,810	6,553,688	8,411,921	103,161	106,561	33,723,923	76,682,524	30,232,307	72,202,380	606,547	1,074,895	1,781,581	1,885,050	1,103,485	1,520,197
STATES																	
Alabama.....	984,745	2,840,886	1,631,680	49,053	62,974	(*)	(*)	543,090	1,145,841	490,506	1,078,542	4,611	8,850	21,245	21,750	24,729	36,700
Alaska.....	79,633	230,184	126,788	4,031	(*)	(*)	(*)	42,170	99,363	37,682	92,295	2,506	5,029	(*)	(*)	(*)	(*)
Arizona.....	538,929	1,616,970	868,317	37,839	51,334	1,763	1,763	289,435	695,556	250,756	636,110	4,740	6,083	14,170	14,602	19,769	38,759
Arkansas.....	563,254	1,636,281	936,700	68,310	2,265	2,265	2,265	287,531	629,006	261,021	588,407	5,313	14,431	10,783	10,492	15,383	(*)
California.....	7,294,735	13,965,449	11,428,878	649,549	839,363	11,249	11,249	3,457,256	7,709,959	3,094,041	7,186,832	95,568	180,202	162,804	179,882	104,805	163,043
Colorado.....	728,209	2,070,238	1,169,022	85,112	1,256	1,256	1,256	349,549	814,869	330,543	791,061	6,481	7,795	6,678	6,732	9,260	(*)
Connecticut.....	1,233,138	3,200,526	1,901,717	126,965	159,409	(*)	(*)	531,840	1,138,840	474,076	1,066,231	9,374	20,028	32,466	33,570	43,564	19,011
Delaware.....	192,127	518,190	207,074	14,927	(*)	(*)	(*)	88,306	197,548	81,422	189,075	(*)	(*)	2,890	2,995	3,478	4,564
District of Columbia.....	325,043	725,415	439,265	47,132	57,079	(*)	(*)	131,515	259,006	99,063	219,226	6,917	11,054	13,537	13,614	11,977	15,112
Florida.....	2,219,933	6,087,442	3,527,528	294,782	390,133	4,463	5,505	1,019,383	2,166,276	897,923	2,001,459	20,806	31,551	60,080	61,030	40,574	70,236
Georgia.....	1,387,694	3,792,650	2,192,962	93,802	113,406	2,468	2,468	703,997	1,483,813	624,096	1,377,283	15,929	24,378	31,601	34,432	32,371	47,720
Hawaii.....	263,518	697,666	394,205	11,961	13,690	(*)	(*)	126,635	287,717	110,255	266,341	1,362	3,458	10,955	10,149	3,163	5,077
Idaho.....	235,477	723,738	392,909	18,962	28,096	(*)	(*)	110,861	301,621	106,482	296,767	1,156	1,458	2,395	2,395	(*)	(*)
Illinois.....	4,365,268	11,828,871	6,779,368	465,004	596,226	8,268	8,269	1,921,783	4,444,806	1,714,514	4,192,028	41,382	64,405	107,570	112,441	58,317	75,932
Indiana.....	1,824,416	5,231,857	2,932,855	171,351	219,679	(*)	(*)	877,320	2,079,076	801,518	1,977,926	23,904	42,159	36,524	36,524	22,427	22,427
Iowa.....	1,041,285	2,954,566	1,649,656	169,049	1,514	1,514	1,514	449,226	1,134,347	432,590	1,111,991	3,815	8,350	9,390	9,499	13,376	13,376
Kansas.....	794,283	2,251,167	1,275,940	102,419	133,292	(*)	(*)	348,338	841,379	327,419	814,029	5,188	6,513	7,461	7,461	8,570	11,530
Kentucky.....	973,466	2,800,765	1,587,731	75,416	1,721	1,721	1,721	472,815	1,109,074	433,708	1,056,049	7,951	17,382	18,979	20,712	12,177	14,530
Louisiana.....	1,028,556	3,079,934	1,665,274	82,032	1,721	1,721	1,721	588,937	1,333,621	504,948	1,258,378	12,208	23,327	16,255	17,104	25,226	34,802
Maine.....	366,113	1,006,323	567,450	46,825	(*)	(*)	(*)	155,010	391,992	136,766	369,427	2,740	8,895	8,895	6,959	6,608	8,565
Maryland.....	1,562,469	4,223,773	2,423,686	123,773	289,735	(*)	(*)	738,931	1,680,636	670,109	1,588,382	15,255	30,939	31,434	22,092	29,880	29,880
Massachusetts.....	2,189,378	5,697,530	3,303,617	232,598	289,735	(*)	(*)	876,742	2,103,874	802,269	2,013,762	11,793	21,564	44,199	45,860	18,480	22,688
Michigan.....	3,081,221	8,707,992	4,906,171	246,450	308,006	(*)	(*)	1,445,914	3,495,251	1,304,675	3,312,245	32,251	62,850	73,434	75,126	45,356	45,356
Minnesota.....	1,399,147	3,829,385	2,119,928	164,139	1,721	1,721	1,721	592,009	1,545,025	559,343	1,501,242	7,193	15,652	13,632	14,960	11,841	13,171
Mississippi.....	557,871	1,675,607	910,112	31,143	44,066	1,174	1,174	324,826	720,255	284,635	671,864	(*)	22,402	23,954	17,394	23,814	(*)
Missouri.....	1,643,243	4,537,942	2,606,370	181,804	236,403	2,200	2,200	736,858	1,692,969	663,753	1,602,866	14,159	32,629	30,625	29,326	35,849	35,849
Montana.....	243,195	681,543	384,257	28,404	28,064	(*)	(*)	112,900	269,026	107,118	261,209	716	3,038	2,438	2,439	3,240	3,240
Nebraska.....	547,340	1,490,513	859,014	83,289	101,785	(*)	(*)	132,910	308,432	207,467	510,858	1,716	5,263	4,930	6,116	7,195	7,195
Nevada.....	173,596	426,619	256,280	12,380	13,622	(*)	(*)	79,996	182,710	73,113	174,226	1,054	1,704	2,526	3,054	1,342	3,066
New Hampshire.....	272,286	714,234	411,226	26,651	30,101	(*)	(*)	111,358	270,823	103,337	253,764	1,264	2,240	6,778	6,783	(*)	(*)
New Jersey.....	2,704,102	7,372,918	4,198,236	256,622	332,997	3,414	3,414	1,275,629	2,838,272	1,101,730	2,633,925	12,202	20,608	114,837	124,088	46,860	59,651
New Mexico.....	306,241	967,394	498,422	21,189	25,827	(*)	(*)	117,930	442,781	157,846	413,104	1,827	11,410	9,589	11,071	5,668	5,668
New York.....	6,955,485	18,353,721	10,533,914	741,963	944,452	14,962	14,962	3,227,045	6,859,482	2,729,445	6,288,841	38,436	61,399	390,616	108,749	139,798	139,798
North Carolina.....	1,630,572	4,970,896	2,614,030	111,317	147,644	3,220	3,220	836,353	1,806,002	745,706	1,689,545	7,663	11,380	48,175	50,125	34,809	54,953
North Dakota.....	218,879	657,890	39,679	39,638	(*)	(*)	(*)	101,218	271,037	93,544	238,448	3,381	5,135	2,084	2,311	5,163	5,163
Ohio.....	3,846,683	10,745,932	6,103,145	305,321	393,476	8,111	8,111	1,790,588	4,241,607	1,637,655	4,024,515	48,849	99,934	62,197	63,986	53,173	53,173
Oklahoma.....	822,578	2,361,738	1,371,722	82,043	112,321	(*)	(*)	398,748	877,478	371,076	844,323	6,883	8,149	10,065	10,282	16,725	14,724
Oregon.....	733,744	1,984,679	1,162,331	69,442	83,670	1,196	1,196	332,044	777,272	309,680	711,098	6,744	9,511	9,511	7,325	6,709	7,341
Pennsylvania.....	4,368,799	11,728,900	6,872,903	386,528	497,623	6,932	6,965	1,948,856	4,351,409	1,739,309	4,108,385	23,524	41,668	124,013	124,632	64,011	76,724
Rhode Island.....	362,312	934,855	509,152	40,999	50,977	(*)	(*)	147,149	334,675	134,324	318,846	1,455	2,431	7,037	7,044	6,353	6,353
South Carolina.....	775,529	2,166,527	1,230,370	48,511	2,773	2,773	2,773	409,666	884,873	353,442	815,544	2,184	4,433	20,309	21,434	33,732	45,462
South Dakota.....	235,633	706,640	379,906	34,837	48,790	(*)	(*)	104,891	287,012	100,220	281,915	(*)	(*)	3,621	3,838	(*)	(*)
Tennessee.....	1,265,598	3,501,733	2,034,109	83,003	101,222	3,342	3,342	647,031	1,363,061	567,066	1,298,007	6,906	7,359	34,320	37,152	38,739	60,543
Texas.....	3,641,314	10,641,657	5,924,213	276,661	357,644	3,853	3,853	1,924,508	4,338,981	1,734,318	4,111,925	28,563	45,277	80,232	90,382	81,397	81,397
Utah.....	358,015	1,021,435	569,584	27,456	33,347	1,090	1,090	171,307	437,015	162,002	423,580	3,784	4,796	2,356	2,412	6,166	6,227
Vermont.....	163,376	407,765	235,023	18,494	23,403	(*)	(*)	60,146	146,388	57,067	146,388	(*)	(*)	1,430	1,430	1,400	1,413
Virginia.....	1,541,143	4,219,765	2,437,151	99,546	132,501	2,325	3,324	782,912	1,646,789	685,301	1,523,925	9,672	20,102	44,297	47,168	55,592	55,592
Washington.....	1,204,794	3,338,438															

Table 41.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

(Taxable and nontaxable returns)

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Adjusted gross income (less deficit)		Salaries and wages (gross)		Business net profit or loss		Farm net profit or loss		Partnership net profit or loss		Net gain or net loss from sales of capital assets		Total		Domestic and foreign dividends received	
		(1)	(2)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Total.....	43,372,143	334,011,415	39,389,142	274,180,386	3,322,308	17,238,995	470,705	74,012	1,112,978	7,311,330	5,098,503	9,688,262	7,745,091	11,352,788	4,529,155	10,596,043	
Albany-Schenectady-Troy, New York.....	235,879	1,812,031	218,782	1,574,241	16,762	87,350	2,409	12,161	2,660	22,209	15,011	23,837	31,352	43,801	16,972	40,822	
Albuquerque, New Mexico.....	96,861	679,413	87,717	574,953	8,206	34,964	1,045	1,437	2,337	8,931	11,354	11,973	17,971	12,763	7,132	11,477	
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey.....	217,256	1,514,554	197,652	1,291,188	17,658	87,434	3,710	13,204	5,126	24,493	23,261	23,431	35,169	43,810	20,796	40,221	
Anaheim-Santa Ana-Garden Grove, California.....	484,023	3,943,934	425,083	3,374,826	48,568	201,057	4,045	16,534	19,208	65,412	87,415	116,216	90,869	93,113	53,134	83,586	
Atlanta, Georgia.....	457,235	3,489,697	427,384	2,958,297	34,490	178,763	4,920	10,001	10,001	83,000	48,621	86,000	72,221	106,704	37,848	100,592	
Austin, Texas.....	63,310	418,359	58,337	355,162	6,532	23,127	1,799	1,216	963	4,707	6,867	5,999	5,999	9,999	3,449	5,540	
Bakersfield, California.....	103,342	738,725	91,893	596,149	9,999	56,332	2,133	4,973	2,976	13,202	8,335	18,111	10,724	13,626	5,885	12,626	
Baltimore, Maryland.....	141,971	931,697	682,863	4,536,181	43,857	255,781	5,671	13,189	13,189	89,405	55,800	89,978	108,067	157,876	147,692	167,692	
Baton Rouge, Louisiana.....	97,571	745,493	89,957	648,043	5,520	22,806	1,462	12,058	12,058	6,556	22,569	14,974	18,150	9,762	16,429	17,629	
Beaumont-Port Arthur-Orange, Texas.....	99,858	715,185	91,019	617,602	9,109	34,927	2,143	3,369	1,764	15,281	7,971	7,971	19,717	10,096	18,056	18,056	
Birmingham, New York and Pennsylvania.....	95,032	669,807	83,497	548,604	8,461	40,639	1,743	3,457	1,436	12,751	16,578	18,339	22,627	23,037	11,595	20,923	
Birmingham, Alabama.....	219,169	1,502,930	204,592	1,299,267	16,389	72,222	2,253	1,910	5,410	43,305	14,054	21,333	22,923	30,778	12,073	28,664	
Boston, Massachusetts.....	1,017,247	7,723,867	930,300	6,185,257	68,262	386,207	(*)	(*)	16,222	121,421	113,651	255,549	191,897	374,193	108,423	356,890	
Bridgeport, Connecticut.....	153,423	1,279,945	139,858	1,058,904	10,098	61,208	(*)	(*)	3,646	25,735	15,538	23,686	30,536	43,160	19,631	39,986	
Buffalo, New York.....	466,466	3,502,384	424,943	2,973,317	29,054	165,193	1,932	3,136	6,716	51,757	64,658	81,383	92,293	49,617	84,646	84,646	
Canton, Ohio.....	118,568	861,991	108,813	715,317	10,228	55,391	2,104	1,252	1,252	18,687	6,584	12,798	15,555	21,224	8,524	19,981	
Charleston, South Carolina.....	89,407	573,540	84,334	521,345	5,633	25,253	1,188	1,477	1,899	7,820	5,084	4,377	7,420	5,288	4,591	4,591	
Charleston, West Virginia.....	80,729	551,436	75,278	467,390	5,508	32,947	(*)	(*)	1,934	11,578	6,947	7,579	9,920	18,900	17,929	17,929	
Charlotte, North Carolina.....	124,432	969,697	116,452	831,458	8,796	47,631	2,305	2,305	2,361	26,018	10,189	17,174	18,307	27,132	10,433	25,900	
Chattanooga, Tennessee and Georgia.....	104,116	632,147	96,023	534,056	7,423	40,916	1,482	1,797	1,797	16,218	5,337	28,776	28,776	38,866	28,776	38,866	
Chicago, Illinois.....	2,798,312	22,975,733	2,524,002	19,085,727	165,374	987,682	12,770	1,841	72,199	500,232	279,700	664,353	518,547	799,020	322,630	745,074	
Cincinnati, Ohio and Kentucky and Indiana.....	503,899	3,625,088	456,411	2,945,495	32,073	186,340	4,911	10,944	10,944	68,161	42,123	81,278	83,410	142,240	19,779	134,470	
Cleveland, Ohio.....	740,609	5,934,421	670,148	4,945,495	46,827	273,303	4,707	16,615	16,615	89,756	74,584	161,573	133,899	224,089	73,484	211,902	
Columbia, South Carolina.....	108,823	687,181	102,861	602,402	7,751	37,349	2,396	1,707	1,707	18,873	5,615	7,564	7,564	9,354	4,204	7,038	
Columbus, Georgia and Alabama.....	60,493	365,818	58,062	315,769	4,756	23,053	(*)	(*)	6,03	7,078	4,081	7,565	6,486	9,473	2,107	9,025	
Columbus, Ohio.....	316,471	2,444,310	292,829	2,068,881	24,572	133,608	6,001	5,992	4,155	38,091	29,929	46,355	49,710	61,039	29,606	56,377	
Corpus Christi, Texas.....	96,580	602,581	87,643	494,369	9,126	33,627	2,348	3,614	2,576	20,857	16,195	15,456	12,476	12,476	5,349	11,681	
Dallas, Texas.....	434,300	3,086,375	3,086,375	3,086,375	54,626	204,474	12,672	17,294	17,351	95,023	95,023	95,023	102,808	36,454	95,677	95,677	
Davenport-Rock Island-Moline, Iowa and Illinois.....	123,073	900,989	110,524	719,501	10,091	62,114	2,093	3,132	3,132	18,699	16,571	24,259	23,065	20,008	15,290	17,554	
Dayton, Ohio.....	284,611	2,460,396	265,340	1,925,313	22,858	136,353	7,934	3,132	3,014	27,889	23,345	31,212	34,856	53,394	32,008	32,008	
Denver, Colorado.....	404,514	3,063,304	370,887	2,531,605	46,616	165,413	5,217	1,184	9,711	65,584	57,925	78,298	77,290	80,742	39,031	73,720	
Des Moines, Iowa.....	1,311,275	10,081,513	1,361,138	8,839,594	83,998	575,042	6,941	30,448	2,602	20,899	11,060	16,646	14,414	6,564	13,273	13,273	
Detroit, Michigan.....	98,163	643,355	87,037	547,950	5,867	28,682	(*)	(*)	30,048	216,380	147,004	229,355	257,272	329,980	194,162	303,129	
Duluth-Superior, Minnesota and Wisconsin.....	96,787	628,709	91,538	543,348	7,323	26,321	1,137	1,855	1,855	11,584	7,108	16,786	14,499	13,125	13,125	13,125	
El Paso, Texas.....	102,782	735,382	96,018	630,714	8,819	42,725	3,732	3,797	1,396	18,372	4,305	12,970	11,843	6,281	10,799	10,799	
Erie, Pennsylvania.....	80,275	570,634	70,141	467,423	7,146	38,441	3,732	3,797	3,116	16,771	5,975	10,644	8,069	14,122	3,213	13,967	
Evansville, Indiana and Kentucky.....	128,538	1,099,984	110,980	901,239	12,434	68,458	3,332	1,071	3,110	24,666	16,028	17,563	27,432	32,815	16,443	29,749	
Flint, Michigan.....	176,185	1,214,932	142,174	820,214	19,038	76,540	(*)	(*)	5,096	13,925	30,053	69,823	44,845	97,716	31,707	92,400	
Fort Lauderdale-Hollywood, Florida.....	92,432	749,340	85,481	633,468	5,600	33,793	2,308	3,965	3,965	1,184	10,298	12,724	16,131	26,332	10,547	24,861	
Fort Wayne, Indiana.....	246,368	1,818,487	226,734	1,551,539	27,214	111,012	7,566	1,114	5,966	36,078	26,041	30,218	31,960	14,370	28,647	28,647	
Fort Worth, Texas.....	134,665	887,852	115,282	698,791	14,768	67,881	8,797	8,645	5,772	34,345	18,539	26,531	23,774	22,187	19,973	19,973	
Fresno, California.....	227,259	1,626,183	212,141	1,432,152	12,560	61,881	(*)	(*)	4,031	27,309	14,154	20,320	32,309	20,320	18,639	17,326	
Gary-Hammond-East Chicago, Indiana.....	193,502	1,403,152	175,762	1,119,961	13,693	81,265	5,950	10,091	5,395	48,596	24,555	29,492	31,085	34,405	17,354	31,415	
Grand Rapids, Michigan.....	228,185	1,444,087	203,800	1,176,045	15,520	62,850	8,676	8,546	4,719	39,420	19,011	31,802	32,049	58,124	20,054	55,156	
Greensboro-High Point, North Carolina.....	109,103	662,798	102,321	580,490	7,339	35,884	2,240	1,890	1,838	15,619	11,613	8,080	21,869	5,517	20,900	20,900	
Greenville, South Carolina.....	159,936	1,115,668	147,203	952,039	11,158	63,845	4,495	4,922	3,535	24,902	14,816	16,153	34,782	16,153	32,291	32,291	
Harrisburg, Pennsylvania.....	239,941	1,921,497	214,995	1,327,682	16,616	112,194	(*)	(*)	5,666	36,901	32,120	51,058	69,262	104,911	46,036	98,542	
Hartford, Connecticut.....	198,367	1,496,795	184,317	1,224,410	16,780	72,670	(*)	(*)	6,090	34,748	31,748	53,905	42,802	44,720	41,228	41,228	
Honolulu, Hawaii.....	621,545	4,883,132	577,325	4,037,364	65,061	250,229	14,973										

Table 41.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Adjusted gross income (less deficit) (thousand dollars)	Salaries and wages (gross)		Business net profit or loss		Farm net profit or loss		Partnership net profit or loss		Net gain or net loss from sales of capital assets		Domestic and foreign dividends received	
			Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Louisville, Kentucky and Indiana.....	278,376	1,978,726	254,157	1,603,568	26,504	6,411	2,125	5,234	55,895	22,118	27,273	42,760	68,807	26,049
Madison, Wisconsin.....	90,222	725,867	80,167	583,564	7,630	4,068	8,281	2,433	21,710	13,244	20,806	18,647	16,382	11,648
Memphis, Tennessee and Arkansas.....	233,095	1,583,707	217,585	1,329,151	18,553	9,691	8,834	8,834	45,571	15,133	32,436	30,041	28,436	16,881
Miami, Florida.....	407,458	2,673,246	392,429	2,121,161	35,618	3,815	15,007	12,605	76,417	56,050	119,200	72,037	123,428	48,372
Milwaukee, Wisconsin.....	546,412	4,217,591	492,906	3,529,110	39,229	4,400	5,902	8,310	73,157	67,725	89,943	97,302	130,013	52,311
Minneapolis-St. Paul, Minnesota.....	648,166	5,003,243	598,610	4,215,071	48,679	7,968	3,457	18,416	112,721	87,793	140,296	115,234	147,054	60,310
Mobile, Alabama.....	114,414	723,942	103,043	600,523	10,425	2,846	1,672	1,891	24,284	6,216	16,919	11,926	14,314	6,227
Nashville, Tennessee.....	181,032	1,265,311	168,226	1,033,357	13,843	4,463	3,262	6,883	38,714	13,483	35,904	22,006	29,340	10,988
New Haven, Connecticut.....	130,658	1,046,952	120,507	843,850	9,745	5,891	(*)	4,098	19,262	22,407	41,001	36,515	53,864	27,575
New Orleans, Louisiana.....	331,175	2,079,176	307,752	2,073,100	26,262	3,911	6,982	6,982	67,632	62,211	39,045	36,169	56,962	21,162
New York, New York.....	4,603,416	39,326,491	4,176,510	29,888,330	314,641	3,571	13,480	164,464	1,328,930	691,806	1,963,621	1,048,500	2,055,215	662,667
Newark, New Jersey.....	717,257	6,144,408	638,288	4,895,962	304,775	(*)	(*)	22,270	168,506	95,942	198,336	176,695	254,384	112,455
Newport News-Hampton Virginia.....	91,176	627,748	89,272	581,398	19,433	(*)	(*)	1,743	11,973	4,953	4,782	9,072	9,953	4,246
Norfolk-Portsmouth, Virginia.....	217,608	1,428,319	204,444	1,265,907	11,346	56,867	(*)	1,765	20,562	11,890	15,658	18,486	22,851	9,927
Oklahoma City, Oklahoma.....	198,142	1,412,609	179,701	1,184,849	26,866	5,264	17,819	5,603	35,639	17,797	28,837	22,007	29,093	11,591
Omaha, Nebraska and Iowa.....	179,394	1,297,957	132,675	1,018,353	14,085	4,346	11,725	5,764	31,304	15,329	47,924	40,278	46,138	37,797
Orlando, Florida.....	133,155	1,221,603	120,440	968,428	10,240	3,297	80	4,470	24,647	17,250	24,602	19,888	25,526	12,509
Patterson-Clifton-Passaic, New Jersey.....	507,115	4,505,591	463,533	3,769,640	37,994	4,397	(*)	16,992	106,633	78,379	157,290	140,485	140,485	87,690
Pensacola, Florida.....	72,884	476,372	69,199	430,932	3,457	16,094	(*)	1,554	12,460	4,329	9,555	6,932	3,110	2,224
Peoria, Illinois.....	121,572	915,024	107,556	729,132	12,526	6,637	5,461	2,800	23,549	12,625	13,732	20,335	20,335	12,057
Philadelphia, Pennsylvania and New Jersey.....	1,758,588	13,116,040	1,597,473	10,793,871	121,140	6,118	4,600	30,661	281,823	181,855	330,953	306,633	527,404	189,457
Phoenix, Arizona.....	307,896	2,188,837	280,133	1,830,150	26,205	3,578	13,541	9,197	133,264	46,691	98,278	56,460	64,813	31,895
Pittsburgh, Pennsylvania.....	846,932	6,087,178	796,491	5,080,502	61,817	4,632	14,036	18,958	118,948	94,550	231,277	160,236	257,434	94,637
Portland, Oregon and Washington.....	342,728	2,484,466	305,035	1,980,076	33,135	160,603	7,692	9,741	88,115	55,172	87,045	64,151	70,050	37,764
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts.....	320,983	2,103,386	293,308	1,743,481	21,644	116,462	560	3,630	25,534	27,130	47,448	53,554	66,940	31,355
Reading, Pennsylvania.....	102,527	706,999	90,733	586,210	8,758	40,441	2,642	3,753	(*)	10,777	14,788	19,429	24,553	9,492
Richmond, Virginia.....	176,194	1,315,920	165,153	1,071,023	20,658	11,630	3,929	33,645	43,302	20,699	37,911	31,450	70,666	18,929
Rochester, New York.....	314,623	2,576,919	294,668	2,145,704	20,658	118,011	6,836	8,583	47,851	40,010	60,716	73,714	94,672	39,018
Rockford, Illinois.....	91,831	692,660	80,686	567,725	7,213	3,186	5,191	(*)	11,643	11,643	17,288	16,831	18,843	9,515
Sacramento, California.....	275,985	2,123,383	249,267	1,826,293	19,329	5,934	3,041	14,947	41,744	42,158	52,846	49,545	32,398	21,380
St. Louis, Missouri and Illinois.....	822,038	6,370,027	790,758	5,275,179	56,384	14,800	13,537	15,133	58,373	101,959	169,489	155,536	252,050	90,305
Salt Lake City, Utah.....	163,959	1,131,322	145,489	930,456	11,845	6,904	3,307	11,533	5,806	19,607	31,748	29,928	33,160	14,197
San Antonio, Texas.....	225,384	1,418,296	204,119	1,132,680	21,382	82,936	3,401	9,354	34,571	24,464	34,128	30,983	53,146	16,648
San Bernardino-Riverside-Ontario, California.....	340,796	2,421,778	307,439	2,059,662	34,042	4,087	16,437	9,723	55,996	50,599	67,285	47,665	43,874	22,359
San Diego, California.....	376,093	2,851,795	338,309	2,286,162	38,048	15,961	209	10,277	53,280	65,661	121,753	73,534	93,807	38,368
San Francisco-Oakland, California.....	1,222,427	10,137,490	1,083,255	8,012,690	101,145	592,467	4,649	13,221	295,938	193,914	349,345	297,687	436,798	183,544
San Jose, California.....	363,972	3,175,544	342,847	2,663,728	34,567	4,359	1,670	11,115	56,115	57,529	86,367	72,690	59,315	30,977
Saratoga, Pennsylvania.....	85,383	470,633	77,494	377,619	7,042	3,791	(*)	1,278	12,092	12,414	17,519	12,414	17,519	5,852
Shawnee-St. Louis, Missouri.....	584,355	4,377,681	474,712	3,613,475	44,878	6,829	6,300	24,797	101,675	70,924	119,593	87,536	87,574	49,848
Shreveport, Louisiana.....	93,157	607,347	86,474	483,400	7,266	2,661	1,882	3,543	26,153	8,055	22,805	12,408	13,560	12,369
South Bend, Indiana.....	100,717	722,125	92,982	608,471	6,005	32,360	5,318	(*)	(*)	7,911	9,220	13,894	14,779	5,149
Spokane, Washington.....	94,735	640,949	76,983	506,100	9,250	3,200	4,285	1,775	19,090	15,879	12,139	17,214	17,273	9,750
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut.....	178,528	1,246,418	158,589	1,014,548	11,706	75,431	(*)	2,782	23,852	19,841	18,653	36,267	47,667	15,887
Stockton, California.....	96,385	682,836	79,016	489,270	11,445	56,571	8,848	4,141	37,243	13,750	13,843	20,431	17,491	9,455
Syracuse, New York.....	198,987	1,474,588	182,887	1,238,368	17,672	8,143	4,890	5,016	38,883	14,300	17,692	31,043	26,235	18,608
Tacoma, Washington.....	127,862	963,736	116,814	818,184	9,649	1,594	1,537	3,147	18,925	18,866	17,139	17,572	13,326	9,662
Tampa-St. Petersburg, Florida.....	310,134	1,873,548	249,508	1,381,261	31,518	4,034	1,690	8,488	50,008	45,557	60,505	67,865	106,684	45,141
Toledo, Ohio and Michigan.....	235,265	1,737,147	211,769	1,437,652	18,669	5,684	9,907	5,008	33,615	30,149	39,626	36,982	56,982	21,650
Trenton, New Jersey.....	111,908	891,385	102,660	705,746	8,281	61,441	(*)	2,724	19,997	24,506	22,823	23,512	42,412	15,118
Tucson, Arizona.....	106,533	683,540	90,793	505,104	9,813	47,252	(*)	2,378	13,991	17,505	23,273	22,531	35,926	30,823
Tulsa, Oklahoma.....	171,789	1,211,387	152,455	987,962	19,321	69,932	4,281	18,329	26,969	23,243	42,785	42,785	36,055	11,253
Utica-Rome, New York.....	116,531	797,297	106,559	677,037	9,030	3,078	2,368	13,681	12,906	15,356	16,276	16,276	16,054	10,023
Washington, D. C., Maryland, and Virginia.....	1,008,189	8,535,408	931,338	7,299,016	62,928	5,260	18,401	26,276	89,160	121,745	219,463	196,365	222,615	115,166
West Palm Beach, Florida.....	96,445	710,437	75,720	452,932	12,091	47,216	(*)	3,357	19,556	18,664	45,987	21,980	76,144	16,134
Wichita, Kansas.....	144,758	974,378	131,983	825,279	14,804	49,790	4,717	2,434	26,199	19,867	21,767	20,368	20,689	10,481
Wilkes-Barre-Hazleton, Pennsylvania.....	129,845	737,766	114,626	612,580	11,375	48,646	(*)	2,260	12,544	6,272	9,500	15,873	26,579	12,862
Wilmington, Delaware, Maryland, and New Jersey.....	171,066	1,424,123	159,416	1,162,190	10,399	54,724	1,966	2,149	10,097	18,458	32,943	36,841	123,338	17,988
Worcester, Massachusetts.....	115,750	753,511	102,161	609,579	8,004	41,278	(*)	2,885	15,429	13,128	17,254	18,855	20,859	13,157
York, Pennsylvania.....	104,308	689,681	94,085	569,745	9,458	4,715	5,538	(*)	12,611	9,376	12,074	14,925	18,855	8,715
Youngstown-Warren, Ohio.....	196,414	1,347,592	180,347	1,165,075	14,998	69,983	1,241	1,475	18,174	14,443	10,813	25,689	24,577	11,711
STANDARD CONSOLIDATED AREAS														
New York-Northeastern New Jersey.....	6,333,857	53,585,214	5,744,425	41,577,116	425,145	5,494	15,562	212,215	1,647,608	914,717	2,384,824	453,027	2,525,345	913,343
Chicago, Illinois-Northwestern Indiana.....	2,985,571	24,601,916	2,736,143	20,517,879	177,954	1,049,563	14,647	76,230	527,541	293,854	676,173	551,189	819,340	241,469

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 41. — SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

125 largest standard metropolitan statistical areas and standard consolidated areas	Interest received		Rent net income or loss		Royalty net income or loss		Standard deduction		Itemized deduction		Taxable income		Income tax after credits	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Total.....	19,378,252	10,121,846	3,636,044	1,056,807	244,672	308,421	23,064,926	12,315,746	20,169,578	42,689,172	36,962,089	213,423,624	36,666,612	43,860,627
Akron, Ohio.....	93,881	11,444	13,915	1,259	1,340	212	127,044	71,169	108,341	197,652	200,218	1,149,669	197,755	227,348
Albany-Schenectady-Troy, New York.....	127,058	53,906	27,420	2,910	(*)	(*)	145,756	76,883	111,765	213,402	216,401	1,221,766	216,364	234,972
Albuquerque, New Mexico.....	41,071	19,036	11,099	10,351	(*)	(*)	55,628	30,392	41,108	72,740	76,435	417,728	80,392	80,392
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey.....	95,683	42,063	14,809	8,074	(*)	(*)	137,838	81,122	78,961	128,089	191,817	954,780	190,018	184,905
Anaheim-Santa Ana-Garden Grove, California.....	190,966	121,210	48,705	12,345	4,171	3,798	179,653	83,343	298,684	407,175	393,473	2,318,088	383,717	448,083
Atlanta, Georgia.....	66,889	66,889	29,706	8,621	2,011	461	245,126	120,202	211,247	477,925	395,538	2,228,133	395,338	447,790
Augusta, Georgia and South Carolina.....	153,664	9,407	4,867	1,621	(*)	(*)	34,259	18,305	29,052	55,121	47,772	228,127	48,745	47,255
Austin, Texas.....	23,618	8,153	8,153	1,173	1,821	3,256	61,873	33,339	27,378	51,608	67,990	343,089	67,369	71,048
Bakersfield, California.....	37,839	21,378	11,879	3,122	(*)	(*)	50,397	27,531	32,826	109,922	80,550	431,436	79,273	83,384
Baltimore, Maryland.....	276,540	127,907	37,600	18,549	(*)	(*)	49,561	230,863	291,768	978,608	627,670	3,413,706	627,670	667,666
Baton Rouge, Louisiana.....	36,709	14,225	11,587	9,326	3,968	3,001	45,785	24,095	51,362	96,886	88,321	453,382	88,321	86,490
Beaumont-Port Arthur-Orange, Texas.....	29,533	15,167	6,186	3,192	1,435	3,549	60,218	34,982	39,446	72,639	78,621	445,462	77,182	84,955
Birmingham, New York and Pennsylvania.....	47,845	21,108	8,786	1,111	(*)	(*)	58,030	32,117	37,001	74,592	75,895	428,451	74,303	82,707
Birmingham, Alabama.....	71,939	25,054	15,356	8,377	(*)	(*)	99,834	49,517	119,929	208,004	181,023	909,661	180,601	178,648
Boston, Massachusetts.....	535,678	277,938	103,797	16,512	2,676	3,238	585,865	301,389	429,929	958,586	887,069	5,011,605	873,301	1,050,361
Bridgeport, Connecticut.....	87,382	43,803	9,714	5,938	1,244	940	89,301	53,721	63,363	124,208	138,140	861,391	137,954	172,659
Buffalo, New York.....	250,297	114,045	48,209	2,713	(*)	(*)	235,833	126,850	228,967	436,102	410,743	2,211,864	409,361	422,100
Canton, Ohio.....	51,055	10,468	9,001	1,907	1,907	379	70,322	41,128	47,653	80,691	105,486	548,303	104,302	108,545
Charleston, South Carolina.....	21,888	7,935	4,767	2,743	(*)	(*)	49,706	26,631	39,318	68,971	73,020	316,499	72,639	58,294
Charleston, West Virginia.....	29,324	7,049	7,049	5,945	(*)	(*)	56,028	31,374	24,701	44,917	64,905	348,499	64,905	67,772
Charlotte, North Carolina.....	34,546	13,652	7,984	4,986	(*)	(*)	61,028	31,462	63,215	133,293	105,631	603,160	104,271	119,545
Chattanooga, Tennessee and Georgia.....	27,023	10,273	7,431	4,746	(*)	(*)	60,234	28,081	43,641	79,105	85,502	381,773	85,437	77,614
Chicago, Illinois.....	1,303,062	689,060	235,753	84,403	7,359	6,736	1,699,621	980,911	1,056,614	2,336,302	2,408,892	15,612,013	2,396,985	3,315,609
Cincinnati, Ohio and Kentucky and Indiana.....	230,105	124,311	45,849	14,521	631	1,442	312,421	172,028	188,396	356,118	432,431	2,888,353	431,065	461,354
Cleveland, Ohio.....	378,048	164,334	57,306	24,997	1,036	1,403	427,966	242,955	311,695	631,847	647,801	3,943,936	645,630	817,714
Columbia, South Carolina.....	29,100	7,485	4,109	3,983	(*)	(*)	58,475	31,123	49,937	84,409	83,122	399,845	83,122	74,431
Columbus, Georgia and Alabama.....	15,151	3,918	3,476	1,533	(*)	(*)	37,905	17,838	22,590	43,432	50,113	210,995	50,113	42,222
Columbus, Ohio.....	23,183	60,311	25,207	14,169	1,705	77	172,347	96,252	143,233	268,870	275,909	1,580,466	273,586	310,651
Corpus Christi, Texas.....	23,737	9,630	9,630	3,844	2,249	8,213	59,113	35,141	36,140	61,062	69,690	346,022	69,662	68,541
Dallas, Texas.....	163,175	85,979	44,752	19,868	11,486	27,171	292,794	165,336	199,640	411,614	415,762	2,440,868	412,233	509,063
Davenport-Rock Island-Moline, Iowa and Illinois.....	58,148	27,918	8,696	4,936	(*)	(*)	69,360	38,924	52,332	95,455	102,003	577,762	101,558	113,264
Dayton, Ohio.....	121,882	48,874	26,827	16,663	(*)	(*)	167,954	99,105	115,698	205,480	246,485	1,498,004	245,875	297,944
Denver, Colorado.....	191,439	101,285	42,795	14,840	5,534	5,630	186,732	93,781	215,879	462,942	334,147	1,883,091	332,577	371,410
Des Moines, Iowa.....	43,326	23,330	7,072	3,110	(*)	(*)	47,001	24,224	56,560	115,789	85,229	482,983	85,229	97,748
Detroit, Michigan.....	682,055	320,282	97,417	28,361	4,083	4,19	771,488	427,873	735,872	1,346,334	1,346,334	8,469,327	1,336,317	1,738,808
Duluth-Superior, Minnesota and Wisconsin.....	41,087	17,003	3,722	1,326	1,253	485	30,322	43,568	47,364	74,070	380,858	81,301	68,524	70,930
El Paso, Texas.....	30,488	13,354	9,077	4,111	(*)	(*)	67,515	41,136	29,241	48,765	72,164	351,073	71,920	70,930
El Paso, Texas.....	42,029	15,347	9,252	1,983	1,213	175	63,852	36,091	38,929	64,770	94,609	477,551	92,462	88,136
Evansville, Indiana and Kentucky.....	29,400	11,410	5,422	4,458	1,754	1,504	41,265	21,521	38,998	61,957	72,433	354,004	71,805	69,321
Flint, Michigan.....	52,016	24,070	8,974	3,547	(*)	(*)	62,384	38,152	65,895	121,200	111,959	702,600	111,576	139,052
Fort Lauderdale-Hollywood, Florida.....	83,895	77,732	12,652	1,154	(*)	(*)	87,012	179,137	147,414	734,476	145,118	150,571	150,571	150,571
Fort Wayne, Indiana.....	38,732	16,456	4,731	1,750	(*)	(*)	48,338	26,966	42,915	87,135	82,629	490,100	82,623	99,418
Fort Worth, Texas.....	75,072	36,396	24,449	11,499	9,092	11,342	139,805	79,308	105,226	196,451	208,737	1,168,303	208,473	228,792
Fresno, California.....	51,851	34,733	14,474	6,935	(*)	(*)	74,953	38,996	58,579	108,095	109,029	539,332	105,249	103,687
Gary-Hammond-East Chicago, Indiana.....	79,569	36,306	12,934	7,931	(*)	(*)	139,052	78,213	87,862	154,391	194,372	1,018,479	193,911	189,459
Grand Rapids, Michigan.....	79,391	42,652	13,715	7,813	(*)	(*)	91,482	44,101	101,639	174,445	163,849	869,908	161,354	175,655
Greensboro-High Point, North Carolina.....	75,517	38,027	19,309	14,907	(*)	(*)	128,586	59,021	99,597	199,784	173,097	865,538	171,736	173,734
Greenville, South Carolina.....	25,151	8,942	6,266	5,781	(*)	(*)	62,337	30,100	46,649	83,760	84,380	382,397	83,614	71,859
Harrisburg, Pennsylvania.....	58,512	16,866	7,379	2,330	(*)	(*)	97,124	53,491	62,410	102,194	139,124	136,934	136,934	136,934
Hartford, Connecticut.....	142,046	62,321	19,714	3,430	(*)	(*)	144,365	78,830	93,193	201,569	205,601	1,313,062	204,435	277,188
Honolulu, Hawaii.....	96,097	36,846	22,626	21,511	(*)	(*)	109,152	54,155	116,095	216,101	166,095	944,629	166,038	188,950
Houston, Texas.....	203,467	95,632	65,671	10,815	15,393	35,517	383,474	222,317	236,585	496,464	516,695	3,172,236	514,528	674,851
Huntington-Ashland, West Virginia.....	32,114	12,217	9,893	7,030	(*)	(*)	56,164	30,909	27,499	41,896	69,099	332,241	68,915	63,101
Indianapolis, Indiana.....	136,555	75,612	28,826	23,993	(*)	(*)	215,737	120,503	156,004	301,847	319,561	1,901,367	316,220	381,501
Jackson, Mississippi.....	24,063	9,781	5,681	2,219	(*)	(*)	40,454	18,742	37,500	71,530	63,394	278,728	63,199	54,226
Jacksonville, Florida.....	49,389	28,861	7,827	1,390	(*)	(*)	85,573	43,498	73,070	135,075	124,283	638,175	123,159	134,513
Jersey City, New Jersey.....	97,530	46,150	30,113	5,207	(*)	(*)	163,812	90,831	81,745	127,614	205,580	998,917	203,373	190,045
Johnston, Pennsylvania.....	23,127	7,651	8,168	2,785	(*)	(*)	26,998	32,223	26,198	39,271	68,391	300,736	67,595	54,631
Kansas City, Missouri and Kansas.....	185,898	109,830	42,627	20,305	3,907	3,215	195,087	99,182	255,550	475,118	382,130	2,122,003	380,343	417,981
Knoxville, Tennessee.....	43,549	17,603	7,539	2,108	(*)	(*)	71,856	34,943	49,082	84,982	102,088	488,397	101,700	96,633
Lancaster, Pennsylvania.....	37,515	20,037	10,050	4,664	(*)	(*)	70,785	41,094	31,833	51,394	90,705	459,529	89,117	87,569
Lansing, Michigan.....	22,005	10,699	3,112	493	(*)	(*)	68,015	37,434	55,650	107,345	107,587	406,142	107,023	113,111
Little Rock-North Little Rock, Arkansas.....	33,427	14,827	9,056	13,621	(*)	(*)	58,691	28,974	49,861	97,734	95,718	476,426	95,534	76,982
Louisville, Kentucky.....	35,796	11,283	3,776	1,929	(*)	(*)	52,325	29,399	33,130	52,668	78,424	355,285	78,424	64,009
Lorain-Elyria, Ohio.....	1,174,784	766,999	300,232	88,392	33,997	27,070	1,113,609	556,164	1,536,296	3,900,901	2,221,199	13,199,252	2,199,693	2,752,978

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 41. —SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

125 largest standard metropolitan statistical areas and standard consolidated areas	Interest received		Rent net income or loss		Royalty net income or loss		Standard deduction		Itemized deduction		Taxable income		Income tax after credits	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Louisville, Kentucky and Indiana.....	101,201	41,501	16,490	9,883	(*)	(*)	150,773	76,728	127,359	243,839	243,283	1,220,276	240,715	240,853
Madison, Wisconsin.....	47,719	26,438	9,978	4,279	1,497	316	50,201	26,131	108,789	89,153	79,975	78,034	92,212	92,616
Memphis, Tennessee and Arkansas.....	70,681	31,749	18,681	18,681	1,482	809	124,092	63,048	108,786	185,927	185,927	932,587	184,231	194,843
Miami, Florida.....	156,891	124,001	29,647	30,920	(*)	(*)	211,547	107,013	385,710	385,710	385,710	1,695,210	325,101	363,229
Milwaukee, Wisconsin.....	290,513	112,544	46,907	18,702	(*)	(*)	306,457	171,098	237,468	500,772	469,311	2,687,699	467,268	529,181
Minneapolis-St. Paul, Minnesota.....	315,074	139,206	45,882	18,287	1,632	5,187	300,796	145,412	344,940	775,182	554,321	3,075,452	550,483	618,769
Mobile, Alabama.....	68,378	16,166	6,138	787	2,395	3,232	58,555	28,284	55,202	96,534	91,882	419,473	91,323	78,940
Nashville, Tennessee.....	62,374	29,749	15,142	8,386	(*)	(*)	102,496	53,070	79,818	143,478	148,365	783,829	147,208	159,575
New Haven, Connecticut.....	72,077	35,415	14,239	7,576	(*)	(*)	79,333	40,697	56,124	105,176	114,607	712,324	113,625	146,400
New Orleans, Louisiana.....	114,612	49,652	35,573	31,368	5,972	16,475	199,894	112,699	299,748	278,598	278,598	1,533,015	275,917	315,588
New York, New York.....	2,440,732	1,680,751	313,080	44,840	12,197	26,128	2,082,819	1,055,169	2,515,655	6,355,350	3,981,247	25,259,286	3,951,017	5,773,603
Newark, New Jersey.....	384,743	214,714	71,978	30,106	1,579	2,263	740,276	340,669	740,276	626,436	626,436	4,076,400	621,459	789,293
Newport News-Hampton, Virginia.....	31,979	9,091	6,975	1,347	(*)	(*)	51,169	24,653	39,815	81,469	76,475	370,640	76,475	68,912
Norfolk-Portsmouth, Virginia.....	63,064	20,091	12,734	6,197	(*)	(*)	111,017	54,968	187,776	181,354	181,354	827,896	176,361	184,421
Oklahoma City, Oklahoma.....	63,840	39,530	20,577	4,762	12,429	12,516	96,608	48,850	99,121	199,674	160,746	863,459	159,547	168,924
Omaha, Nebraska and Iowa.....	71,381	39,187	20,752	8,533	(*)	(*)	93,452	50,353	68,503	160,311	144,587	816,675	141,095	167,735
Orlando, Florida.....	44,521	24,343	12,729	1,540	(*)	(*)	64,269	31,378	68,503	132,413	111,386	543,888	110,967	104,917
Patterson-Clifton-Pasadena, New Jersey.....	294,803	141,158	34,159	13,182	(*)	(*)	246,384	135,082	259,813	574,375	436,204	3,036,388	433,875	640,177
Pensacola, Florida.....	20,320	6,211	7,576	5,071	(*)	(*)	37,988	20,203	34,926	64,722	62,220	266,647	62,191	47,963
Peoria, Illinois.....	59,457	30,573	12,681	6,211	(*)	(*)	65,572	36,308	55,801	94,673	100,649	587,587	100,187	112,723
Philadelphia, Pennsylvania and New Jersey.....	804,654	338,037	111,424	51,337	2,102	1,592	898,763	457,147	897,817	1,565,809	1,526,000	8,431,936	1,532,795	1,721,028
Phoenix, Arizona.....	132,257	57,950	25,807	3,871	3,301	2,922	131,173	66,842	174,990	357,410	258,701	1,269,844	255,472	272,206
Pittsburgh, Pennsylvania.....	183,845	151,250	68,677	34,316	1,971	788	323,969	297,588	361,160	593,810	717,478	3,904,043	715,766	784,123
Portland, Oregon and Washington.....	178,302	74,592	28,132	16,349	1,953	628	179,877	89,154	161,534	323,416	279,078	1,580,053	276,184	313,952
Providence-Fall River-Warwick, Rhode Island and Massachusetts.....	167,184	62,629	36,804	4,595	(*)	(*)	103,590	122,285	204,495	276,769	276,769	1,359,652	268,269	266,920
Reading, Pennsylvania.....	53,267	17,324	7,780	2,878	(*)	(*)	65,603	37,449	36,917	76,797	89,582	465,417	89,582	90,619
Richmond, Virginia.....	64,397	26,405	10,022	8,737	(*)	(*)	106,625	52,832	69,329	151,923	155,003	859,599	154,004	179,209
Rochester, New York.....	161,827	76,377	22,410	10,903	(*)	(*)	179,081	90,387	138,862	312,368	277,190	1,686,351	276,477	379,997
Rockford, Illinois.....	42,502	17,547	8,932	5,455	1,061	1,040	48,738	24,343	42,892	77,482	77,482	432,489	75,319	91,027
Sacramento, California.....	123,137	54,247	30,806	1,544	(*)	(*)	133,534	71,552	139,316	293,400	235,346	1,330,863	233,138	250,602
St. Louis, Missouri and Illinois.....	399,558	189,240	71,534	43,740	6,229	2,725	226,129	393,581	702,066	1,426,995	698,240	4,126,995	698,240	846,270
Salt Lake City, Utah.....	68,260	27,240	16,503	1,012	(*)	(*)	67,702	31,040	95,990	136,418	136,418	625,548	135,010	119,223
San Antonio, Texas.....	79,519	37,117	18,944	4,998	6,597	14,379	137,498	67,154	120,518	174,676	174,676	872,727	175,084	179,603
San Bernardino-Riverside-Ontario, California.....	146,980	88,423	37,530	13,477	2,581	1,644	137,546	68,253	199,920	419,459	288,155	1,399,713	285,659	256,739
San Diego, California.....	167,549	104,862	41,403	5,519	4,515	1,261	182,258	100,048	192,222	438,706	313,277	1,689,134	310,543	325,883
San Francisco-Oakland, California.....	592,573	359,255	128,738	31,538	6,078	6,477	621,218	300,858	1,434,129	1,061,218	1,061,218	6,626,653	1,047,067	1,367,764
San Jose, California.....	181,144	96,219	37,532	13,100	3,080	8,104	203,497	85,132	203,497	489,172	321,123	2,038,556	319,360	392,766
Scranton, Pennsylvania.....	31,703	11,432	7,700	12,246	(*)	(*)	59,921	20,480	24,275	69,066	69,066	295,250	69,066	56,451
Seattle-Everett, Washington.....	267,900	140,705	44,734	9,845	2,239	1,351	237,630	162,169	235,578	478,185	469,549	2,947,460	469,549	582,439
Shreveport, Louisiana.....	21,054	16,618	5,269	2,785	2,964	6,022	55,253	28,161	37,615	70,531	78,263	361,448	78,260	72,588
South Bend, Indiana.....	42,560	17,660	8,619	4,431	(*)	(*)	62,240	34,967	38,222	62,770	82,330	475,132	82,330	92,901
Spokane, Washington.....	48,061	21,881	10,570	7,303	(*)	(*)	57,227	33,955	37,501	64,445	80,017	395,538	77,098	76,256
Springfield-Chicago-Holyoke, Massachusetts and Connecticut.....	95,209	44,445	21,261	5,205	(*)	(*)	102,444	55,146	75,887	132,734	147,594	768,857	146,630	149,436
Stockton, California.....	43,861	40,505	11,988	11,735	(*)	(*)	48,369	26,150	47,427	88,528	74,826	415,312	72,920	79,244
Syracuse, New York.....	84,637	39,337	18,781	6,065	(*)	(*)	114,059	62,218	84,492	164,395	174,613	928,907	172,387	176,270
Tacoma, Washington.....	62,729	31,564	10,510	3,375	(*)	(*)	74,183	43,702	53,572	91,793	115,675	624,831	115,675	121,933
Tampa-St. Petersburg, Florida.....	138,988	92,004	31,421	14,271	1,045	494	165,255	82,994	240,226	245,844	245,844	1,097,668	239,933	214,647
Toledo, Ohio and Michigan.....	118,094	41,746	19,286	7,317	(*)	(*)	137,969	76,611	96,848	166,240	200,591	1,159,109	199,407	231,778
Trenton, New Jersey.....	55,130	24,162	8,528	4,079	(*)	(*)	60,685	30,888	100,119	94,176	94,176	603,234	94,176	126,711
Tucson, Arizona.....	47,670	25,860	10,875	6,552	1,436	1,643	52,220	25,290	100,403	88,759	88,759	404,997	88,759	81,553
Tulsa, Oklahoma.....	58,539	34,949	21,144	8,339	4,149	5,734	90,291	45,394	81,013	152,480	142,351	758,266	142,351	154,848
Utica-Rome, New York.....	54,819	18,671	11,644	3,775	(*)	(*)	74,932	41,369	78,721	94,054	94,054	498,775	94,054	94,282
Washington, D. C., Maryland, and Virginia.....	425,198	209,826	55,977	17,575	3,389	2,577	593,225	316,677	430,970	1,090,184	862,213	5,732,662	832,886	1,184,471
West Palm Beach, Florida.....	53,311	38,580	7,697	4,280	(*)	(*)	53,448	28,860	42,764	91,893	78,431	460,921	77,389	106,073
Wichita, Kansas.....	47,087	20,839	16,515	4,674	1,084	3,231	68,414	32,532	75,154	132,480	121,313	598,754	121,313	116,878
Wilkes-Barre-Hazleton, Pennsylvania.....	52,821	16,975	13,199	2,136	(*)	(*)	92,069	51,674	36,531	56,327	106,724	452,741	105,337	85,565
Wilmington, Delaware, Maryland, and New Jersey.....	77,730	24,103	10,084	3,905	(*)	(*)	102,217	54,995	68,046	141,338	141,338	941,193	140,863	214,117
Worcester, Massachusetts.....	57,730	26,863	10,696	6,60	(*)	(*)	76,124	38,819	39,627	78,085	96,945	481,106	93,857	96,122
York, Pennsylvania.....	40,615	16,764	7,032	2,559	(*)	(*)	33,267	49,079	33,267	49,079	90,042	440,340	89,052	83,615
Youngstown-Warren, Ohio.....	86,319	24,155	12,754	2,800	(*)	(*)	105,408	60,213	90,204	137,566	168,271	837,695	167,023	155,758
STANDARD CONSOLIDATED AREAS														
New York-Northeastern New Jersey.....	3,243,307	2,732,253	464,546	85,963	14,719	29,836	3,002,713	1,597,207	3,322,840	8,049,217	5,479,192	34,695,593	5,437,452	7,745,397
Chicago, Illinois-Northwestern Indiana.....	1,382,621	725,366	248,687	92,334	7,453	7,770	1,834,673	1,069,124	1,144,276	2,390,693	2,603,264	16,630,492	2,590,896	3,505,068

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data." (*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Taxable income		Income tax after credits				
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)					
Total																	
43,372,143	23,923,794	134,011,415	118,074,508	112,998,705	36,962,089	213,423,624	36,656,612	43,860,627	235,879	152,336	1,812,031	686,612	654,149	200,218	1,149,669	197,755	227,348
No adjusted gross income.....	137,644	76,090	2986,985	369,386	327,698	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	2,252,657	75,542	748,194	2,561,648	2,472,323	350,247	20,971	348,008	14,683	8,069	5,453	15,276	14,881	(*)	(*)	(*)	(*)
Under \$600 under \$1,000.....	1,801,618	112,437	1,438,171	2,320,253	2,187,783	350,247	20,971	348,008	6,465	8,069	4,860	7,256	6,663	(*)	(*)	(*)	(*)
Under \$1,000 under \$2,000.....	4,158,560	574,220	6,182,805	6,578,886	5,716,102	2,961,387	1,535,525	2,902,648	20,874	11,991	32,144	32,059	27,934	20,012	15,499	20,012	2,265
Under \$2,000 under \$3,000.....	3,220,744	803,976	8,039,501	6,311,418	5,474,804	2,538,999	3,110,366	2,453,086	20,480	10,363	24,679	25,387	18,876	18,333	30,397	16,360	4,775
Under \$3,000 under \$4,000.....	3,128,956	944,297	10,946,242	6,758,622	6,177,622	2,804,384	5,251,469	2,737,258	17,570	14,339	71,512	49,645	20,480	18,333	30,397	16,360	4,775
Under \$4,000 under \$5,000.....	3,116,115	1,250,769	14,039,473	7,480,801	7,012,486	2,927,091	7,348,970	2,893,028	1,167,535	17,373	79,465	39,561	36,403	17,373	43,547	17,175	6,609
Under \$5,000 under \$6,000.....	3,033,457	1,509,328	16,694,023	8,070,560	7,709,213	2,938,444	9,172,946	2,918,965	1,485,806	13,720	75,151	26,163	25,176	13,523	47,430	13,523	8,062
Under \$6,000 under \$7,000.....	3,116,210	1,885,649	20,236,107	8,992,830	8,712,088	3,076,233	11,628,865	3,067,411	1,914,426	16,580	106,365	66,123	64,150	15,593	48,360	15,593	7,656
Under \$7,000 under \$8,000.....	3,129,807	2,327,921	23,651,418	10,256,859	10,008,648	3,143,548	13,628,865	3,137,805	2,259,724	16,087	121,077	50,752	49,962	16,087	97,715	16,087	11,602
Under \$8,000 under \$9,000.....	2,869,239	2,245,827	24,194,340	9,656,519	9,459,997	2,838,807	14,449,061	2,834,267	2,434,514	19,516	161,455	72,241	69,281	19,516	97,715	19,516	16,044
Under \$9,000 under \$10,000.....	2,480,298	2,097,608	23,537,566	8,812,259	8,675,624	2,477,146	14,398,993	2,474,102	2,454,960	20,588	195,210	75,834	75,834	20,588	120,107	20,525	20,175
Under \$10,000 under \$15,000.....	7,206,790	6,592,232	86,618,411	26,144,614	25,798,018	7,200,048	57,456,289	7,196,398	10,549,657	43,033	510,903	164,872	163,127	43,033	341,996	43,033	60,302
Under \$15,000 under \$20,000.....	2,033,329	1,898,244	34,509,577	7,418,377	7,259,518	2,031,298	34,002,919	3,020,577	4,833,709	8,400	142,980	30,065	29,513	8,400	105,707	8,369	20,348
Under \$20,000 under \$30,000.....	1,425,417	1,305,520	40,046,500	5,369,892	5,149,648	1,423,761	31,022,036	4,422,530	7,463,898	6,575	184,019	26,234	25,036	6,546	147,220	6,546	35,202
Under \$30,000 under \$50,000.....	197,357	178,872	13,073,532	771,978	719,156	197,034	10,680,574	196,927	3,825,602	828	196,927	3,459	3,237	828	46,136	828	16,580
Under \$50,000 under \$100,000.....	40,991	36,248	5,417,672	153,240	137,582	40,832	4,388,894	40,794	1,993,126	151	19,665	545	482	151	17,124	151	7,933
Under \$100,000 or more.....	12,955	11,013	5,624,867	46,375	40,396	12,830	4,421,310	4,333,972	2,333,972	37	21,725	139	117	37	18,150	37	9,819
Returns under \$5,000.....	17,816,293	3,837,331	140,470,407	32,381,005	29,368,816	11,582,107	17,267,498	11,334,027	2,648,616	28,131	1216,141	170,183	148,215	55,916	89,450	53,347	13,626
Returns \$5,000 under \$10,000.....	14,639,010	10,066,334	108,513,455	45,789,028	44,585,571	14,474,177	63,278,134	14,454,549	10,349,657	90,363	682,257	291,114	284,403	85,307	383,525	85,244	63,558
Returns \$10,000 under \$15,000.....	7,206,790	6,592,232	86,618,411	26,144,614	25,798,018	7,200,048	57,456,289	7,196,398	10,212,047	43,033	510,903	164,872	163,127	43,033	341,996	43,033	60,302
Returns \$15,000 or more.....	3,710,050	3,423,697	13,759,861	13,759,861	13,306,300	3,705,757	75,421,703	3,703,638	20,450,307	15,991	422,730	60,443	58,404	15,962	334,398	15,931	89,882
Albany-Schenectady-Troy, N. Y.																	
Total.....	257,521	134,723	1,899,778	676,223	643,740	216,401	1,221,766	216,364	234,572	96,861	63,263	1,679,413	299,212	76,435	417,728	75,466	80,392
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	15,855	7,615	5,725	16,249	15,855	(*)	(*)	(*)	(*)	9,988	4,522	10,968	9,988	(*)	(*)	(*)	(*)
Under \$600 under \$1,000.....	15,066	10,341	11,596	18,733	18,733	15,123	6,515	15,123	925	10,441	16,406	20,881	19,690	9,893	9,114	8,923	1,208
Under \$1,000 under \$2,000.....	21,612	7,646	29,758	28,832	21,612	13,741	14,772	13,741	2,149	5,226	12,891	10,863	9,894	9,893	9,114	8,923	1,208
Under \$2,000 under \$3,000.....	17,720	9,987	42,941	35,496	26,974	9,987	21,077	9,987	3,364	17,373	66,105	56,228	54,069	12,811	23,028	12,811	3,532
Under \$3,000 under \$4,000.....	9,987	7,615	35,585	15,713	13,597	28,217	146,479	28,217	25,395	16,098	93,336	62,108	62,108	15,129	43,480	15,129	6,922
Under \$4,000 under \$5,000.....	17,546	10,341	78,613	36,299	32,829	17,151	45,863	17,151	7,556	7,449	56,292	22,262	22,262	7,449	36,236	7,449	5,957
Under \$5,000 under \$6,000.....	22,531	10,341	123,432	54,515	54,120	22,334	74,006	22,334	12,119	8,660	80,060	35,569	35,348	8,660	47,310	8,660	7,671
Under \$6,000 under \$7,000.....	15,488	10,805	99,441	51,034	49,115	14,586	56,133	14,586	9,238	16,098	93,336	62,108	62,108	15,129	43,480	15,129	6,922
Under \$7,000 under \$8,000.....	16,588	9,731	124,371	41,663	39,744	16,588	83,164	16,588	14,397	7,449	56,292	22,262	22,262	7,449	36,236	7,449	5,957
Under \$8,000 under \$9,000.....	28,217	18,678	240,577	94,780	91,901	28,217	146,479	28,217	25,395	8,660	80,060	35,569	35,348	8,660	47,310	8,660	7,671
Under \$9,000 under \$10,000.....	15,348	12,469	145,572	60,402	60,008	15,348	88,311	15,348	15,386	12,565	154,766	46,444	45,913	12,565	105,252	12,565	18,444
Under \$10,000 under \$15,000.....	43,455	40,435	520,673	151,637	151,011	43,455	95,951	43,455	62,179	46	6,784	191	177	50	5,736	50	2,637
Under \$15,000 under \$20,000.....	10,146	9,702	172,014	30,468	28,693	10,053	122,231	10,017	23,453	5,699	95,941	21,217	20,534	5,699	61,988	5,699	14,751
Under \$20,000 under \$30,000.....	7,033	6,481	196,240	25,689	24,635	7,033	151,337	7,033	36,349	2,953	78,132	10,855	10,679	2,953	61,988	2,953	13,732
Under \$30,000 under \$50,000.....	811	715	53,516	3,280	2,991	806	41,838	806	14,861	237	15,645	1,049	978	237	13,475	237	4,863
Under \$50,000 under \$100,000.....	98	88	12,582	367	315	97	9,832	97	4,438	50	6,784	191	177	50	5,736	50	2,637
Under \$100,000 or more.....	19	16	7,143	64	56	19	6,140	19	3,148	9	2,234	41	37	9	1,897	9	872
Returns under \$5,000.....	97,785	15,261	204,218	131,323	131,150	57,864	88,344	57,864	14,010	43,141	156,225	99,475	94,132	23,684	32,227	22,715	4,751
Returns \$5,000 under \$10,000.....	98,174	62,082	733,393	302,394	294,889	97,074	468,092	97,074	76,534	32,208	229,687	119,939	116,368	31,239	127,025	31,239	20,550
Returns \$10,000 under \$15,000.....	43,455	40,435	520,673	151,637	151,011	43,455	95,951	43,455	62,179	12,404	154,766	46,444	45,913	12,565	105,252	12,565	18,444
Returns \$15,000 or more.....	18,107	17,002	441,494	68,869	66,690	18,008	331,379	17,971	82,249	8,947	138,735	33,354	32,385	8,947	153,224	8,947	36,647

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of other than age and blindness	Taxable income		Income tax after credits		Taxable income		Income tax after credits		
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey														
Total.....	217,256	129,141	11,514,554	618,935	591,885	191,817	954,780	190,018	184,905	484,023	297,979	13,943,934	2,318,088	448,083
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	5,686	3,951	242,765	-	-
Under \$500.....	8,433	8,433	3,253	8,634	8,433	(*)	(*)	(*)	(*)	32,876	7,463	9,587	(*)	(*)
\$500 under \$1,000.....	8,673	8,673	7,011	10,662	10,161	(*)	(*)	(*)	(*)	19,040	7,463	15,568	(*)	(*)
\$1,000 under \$2,000.....	18,224	18,224	27,891	30,382	29,777	13,382	7,978	13,382	1,147	40,512	14,002	79,243	15,629	2,209
\$2,000 under \$3,000.....	12,879	12,879	32,664	22,286	21,519	11,081	14,164	10,095	1,956	28,171	8,136	98,720	22,400	2,847
\$3,000 under \$4,000.....	22,131	22,131	85,772	55,176	47,879	24,146	40,994	23,744	6,102	28,171	8,136	98,720	22,400	2,847
\$4,000 under \$5,000.....	15,409	15,409	71,055	44,016	42,830	13,150	35,744	12,949	5,748	25,910	15,390	117,260	46,012	7,170
\$5,000 under \$6,000.....	13,249	13,249	34,520	32,184	30,520	13,249	41,410	12,949	6,749	26,007	17,811	153,487	68,776	10,736
\$6,000 under \$7,000.....	25,544	25,544	166,082	70,539	68,542	25,544	98,599	25,333	16,320	31,501	17,036	165,480	75,401	12,684
\$7,000 under \$8,000.....	19,061	19,061	128,871	57,649	57,649	19,061	73,634	19,061	11,685	37,673	29,816	288,148	129,021	22,101
\$8,000 under \$9,000.....	15,628	15,628	129,871	57,649	57,649	15,628	76,811	15,628	12,988	18,360	10,165	155,658	60,092	14,656
\$9,000 under \$10,000.....	14,207	14,207	135,324	56,153	56,153	14,207	84,476	14,207	14,030	27,077	24,823	257,721	100,965	22,441
\$10,000 under \$15,000.....	30,102	29,123	355,855	109,087	107,215	30,102	245,782	30,102	43,345	104,881	98,180	1,280,363	396,175	134,719
\$15,000 under \$20,000.....	4,596	4,187	77,971	15,953	15,440	4,596	58,673	4,596	11,497	35,534	33,863	605,535	146,132	75,920
\$20,000 under \$30,000.....	4,900	4,546	145,503	18,973	17,976	4,900	119,292	4,900	30,014	20,305	19,363	537,645	81,366	85,474
\$30,000 under \$50,000.....	614	584	40,388	2,277	2,148	614	34,567	614	12,572	1,649	1,522	107,097	6,535	28,136
\$50,000 under \$100,000.....	112	103	14,476	418	375	111	12,445	111	5,705	249	221	32,722	248	11,279
\$100,000 under \$200,000.....	38	34	11,795	133	115	38	10,192	38	5,308	73	67	26,816	73	10,871
\$200,000 or more.....	89,206	22,419	1,222,630	171,829	151,750	63,768	98,918	62,180	14,956	183,714	48,942	1,337,265	298,171	82,618
Returns under \$5,000.....	87,688	68,123	645,937	300,264	296,867	87,688	374,928	87,477	61,510	137,418	95,621	1,016,492	443,169	89,668
Returns \$5,000 under \$10,000.....	20,102	18,123	355,855	109,087	107,215	30,102	245,782	30,102	43,345	104,881	98,180	1,280,363	396,175	134,719
Returns \$10,000 under \$15,000.....	10,260	9,556	290,132	37,755	36,053	10,259	235,152	10,259	65,094	58,010	55,236	1,309,814	236,562	211,679
Atlanta, Georgia														
Total.....	457,235	242,937	13,489,697	1,192,472	1,157,479	395,538	2,228,133	395,338	447,790	63,510	39,011	1,418,559	187,854	47,255
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-
Under \$600.....	20,802	20,802	6,650	25,640	25,241	(*)	(*)	(*)	(*)	13,053	7,239	11,248	(*)	-
\$600 under \$1,000.....	16,805	8,916	12,965	20,683	20,483	(*)	(*)	(*)	(*)	9,552	(*)	30,667	(*)	(*)
\$1,000 under \$2,000.....	50,496	8,474	73,721	82,688	77,783	38,942	17,949	38,942	2,560	7,762	7,239	76,247	(*)	(*)
\$2,000 under \$3,000.....	43,973	8,111	113,109	77,959	72,028	38,881	51,931	38,881	7,762	10,350	12,379	33,804	28,561	2,980
\$3,000 under \$4,000.....	34,695	8,111	121,624	64,731	62,279	32,493	65,929	32,493	10,350	9,552	12,379	33,804	28,561	6,351
\$4,000 under \$5,000.....	31,896	13,777	142,327	84,131	80,851	28,439	65,105	28,440	10,246	7,743	12,379	76,247	38,682	4,684
\$5,000 under \$6,000.....	28,777	15,093	160,879	71,663	71,663	28,378	93,677	28,378	15,006	12,985	12,379	103,723	29,963	12,373
\$6,000 under \$7,000.....	31,118	14,093	202,631	77,304	73,042	30,091	121,807	30,091	20,598	12,985	12,379	103,723	29,963	9,430
\$7,000 under \$8,000.....	24,353	18,193	181,473	72,173	69,093	24,153	110,508	24,153	18,422	8,034	8,034	103,723	29,963	5,450
\$8,000 under \$9,000.....	26,162	22,056	222,052	93,624	93,025	26,162	126,988	26,162	21,069	6,897	6,897	54,258	27,907	3,556
\$9,000 under \$10,000.....	24,809	20,104	234,467	73,828	73,629	24,809	150,047	24,809	25,997	8,034	8,034	103,723	29,963	1,246
\$10,000 under \$15,000.....	79,238	74,677	963,326	290,050	285,163	78,918	632,670	78,918	111,816	2,371	2,371	40,285	8,424	1,569
\$15,000 under \$20,000.....	21,919	20,590	369,488	79,879	78,570	21,884	299,255	21,884	49,519	1,788	1,660	52,264	6,297	19,883
\$20,000 under \$30,000.....	16,800	15,752	475,631	64,942	62,500	16,800	360,200	16,800	85,646	211	202	12,921	927	1,788
\$30,000 under \$50,000.....	2,015	1,845	132,982	8,075	7,612	2,014	105,467	2,014	36,907	211	202	12,921	927	3,556
\$50,000 under \$100,000.....	416	370	32,600	1,543	1,409	415	41,498	415	18,517	29	25	3,636	111	29
\$100,000 under \$200,000.....	101	84	32,902	348	297	101	24,991	101	13,398	4	4	1,228	14	29
\$200,000 or more.....	201,529	40,075	1,461,266	359,041	341,475	141,814	201,026	141,614	30,924	30,550	13,139	173,997	75,396	15,785
Returns under \$5,000.....	135,218	89,544	1,001,502	388,593	380,453	133,593	603,026	133,593	101,053	19,883	13,577	130,505	66,590	3,133
Returns \$5,000 under \$10,000.....	79,238	74,677	963,326	290,050	285,163	78,918	632,670	78,918	111,816	8,675	8,034	103,723	29,963	11,045
Returns \$10,000 under \$15,000.....	41,250	38,641	1,063,603	154,788	150,388	41,213	791,411	41,213	203,987	4,402	4,261	110,334	15,447	20,703
Returns \$15,000 or more.....														4,402
Augusta, Georgia and South Carolina														
Total.....	47,255	49,772	243,127	49,772	181,573	181,573	187,854	187,854	187,854	49,772	49,772	243,127	49,772	48,745
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$5,000 under \$6,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$6,000 under \$7,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$8,000 under \$9,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$15,000 under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$20,000 under \$30,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$30,000 under \$50,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$50,000 under \$100,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$100,000 under \$200,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$200,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Returns under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Returns \$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Returns \$15,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]																				
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of joint returns
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount of (Thousand dollars)						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
Austin, Texas																				
Total.....	90,346	51,357	1,541,899	239,943	229,150	67,592	34,089	67,369	71,048	103,542	66,522	1,738,725	326,217	315,737	80,550	431,436			79,273	83,380
No adjusted gross income.....																				
Under \$600.....	6,668	(*)	2,560	7,240	6,859	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
\$600 under \$1,000.....	16,763	(*)	21,521	28,012	22,852	(*)	(*)	(*)	(*)	9,499	16,306	3,524	10,096	9,698	-	-	-	-	-	-
\$1,000 under \$2,000.....	10,834	6,078	26,335	20,622	18,866	13,994	18,032	13,994	2,652	12,011	8,013	23,505	36,087	32,385	8,294	3,945	8,294	565		
\$2,000 under \$3,000.....	7,685	6,691	27,728	30,312	30,312							36,266	29,695	27,396	9,913	12,402	8,863	1,705		
\$3,000 under \$4,000.....	6,893	9,250	30,799	25,468	23,099	5,899	10,153	5,709	1,529	16,484	14,351	82,703	66,031	66,031	13,422	25,829	13,223	3,828		
\$4,000 under \$5,000.....	8,690	46,951	46,951	21,049	21,049	8,499	28,361	8,499	4,640	15,978	15,111	95,891	38,205	37,807	9,944	53,322	9,944	8,989		
\$5,000 under \$6,000.....	10,838	10,648	73,731	39,830	39,830	10,838	40,518	10,838	6,373	9,056	6,753	63,061	30,758	30,355	9,056	32,925	9,056	5,424		
\$6,000 under \$7,000.....	6,133	3,923	55,503	16,011	16,011	6,133	36,948	6,133	6,534	9,944	7,889	95,891	38,205	37,807	9,944	53,322	9,944	8,989		
\$7,000 under \$8,000.....	8,482	8,049	102,980	25,816	25,493	8,482	73,129	8,482	13,120	15,978	15,111	183,161	59,968	59,502	15,784	117,709	15,784	14,686		
\$8,000 under \$9,000.....	3,652	3,351	60,897	12,405	12,405	3,652	45,646	3,620	8,929	6,122	5,886	105,127	21,626	21,257	6,122	76,030	6,122	14,686		
\$9,000 under \$10,000.....	2,436	2,248	71,946	9,438	9,218	2,436	57,057	2,436	14,380	2,455	2,291	71,409	8,432	8,187	2,455	56,281	2,455	13,243		
\$10,000 under \$100,000.....	298	271	19,612	1,083	1,008	298	17,158	298	6,122	316	260	20,672	1,172	1,088	316	16,598	316	5,870		
\$100,000 under \$200,000.....	58	55	7,649	216	199	58	6,642	58	3,030	49	46	6,211	217	203	48	4,996	48	2,209		
\$200,000 or more.....	20	20	6,662	60	58	20	6,007	20	3,253	11	10	6,900	42	38	11	5,979	11	2,877		
Returns under \$5,000.....	49,737	18,077	195,969	134,035	104,045	27,174	31,624	26,983	4,667	47,726	15,990	100,951	117,655	111,255	25,784	27,439	24,735	4,011		
Returns \$5,000 under \$10,000.....	23,662	19,286	176,185	76,890	76,890	25,471	105,827	25,471	17,548	31,285	26,927	244,294	117,106	114,206	30,236	126,405	30,037	20,099		
Returns \$10,000 under \$15,000.....	8,482	8,049	102,980	25,816	25,493	8,482	73,129	8,482	13,120	15,978	15,111	183,161	59,968	59,502	15,784	117,709	15,784	14,686		
Returns \$15,000 or more.....	6,465	5,945	166,765	23,202	22,722	6,465	132,509	6,433	35,713	8,953	8,494	210,319	31,488	30,774	8,952	159,883	8,923	38,885		
Baltimore, Maryland																				
Total.....	741,972	387,653	15,317,697	1,957,127	1,885,281	631,229	3,413,706	627,670	667,668	97,571	60,745	1,745,493	295,938	285,630	88,321	453,382			86,490	
No adjusted gross income.....																				
Under \$600.....	38,231	(*)	11,510	45,140	45,140	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
\$600 under \$1,000.....	29,543	14,844	23,312	34,353	33,264	38,946	29,731	36,987	9,254	18,043	15,152	63,398	38,171	35,948	9,697	29,407	9,697	4,348		
\$1,000 under \$2,000.....	85,259	13,423	124,550	142,456	125,308	51,040	62,398	51,040	9,254	9,600	9,678	57,450	31,520	31,520	7,679	28,143	7,679	4,550		
\$2,000 under \$3,000.....	59,658	14,768	148,747	117,637	104,824	48,112	94,836	47,133	14,487	9,600	9,678	57,450	31,520	31,520	7,679	28,143	7,679	4,550		
\$3,000 under \$4,000.....	53,975	13,768	192,420	127,279	116,703	48,112	94,836	47,133	14,487	9,600	9,678	57,450	31,520	31,520	7,679	28,143	7,679	4,550		
\$4,000 under \$5,000.....	65,902	20,293	294,047	147,926	140,418	62,312	166,721	61,947	26,842	9,286	12,518	129,695	57,134	53,099	14,536	72,907	14,536	11,904		
\$5,000 under \$6,000.....	41,436	20,005	228,144	117,114	114,426	40,404	127,886	40,404	21,374	9,286	12,518	129,695	57,134	53,099	14,536	72,907	14,536	11,904		
\$6,000 under \$7,000.....	42,583	23,016	274,268	101,628	98,325	42,383	177,203	42,383	29,899	9,697	15,152	63,398	38,171	35,948	9,697	29,407	9,697	4,348		
\$7,000 under \$8,000.....	64,071	45,736	480,586	192,128	190,169	64,071	298,660	63,888	50,095	9,697	15,152	63,398	38,171	35,948	9,697	29,407	9,697	4,348		
\$8,000 under \$9,000.....	48,563	36,521	409,708	159,294	157,152	48,562	244,518	48,562	40,931	14,536	12,518	129,695	57,134	53,099	14,536	72,907	14,536	11,904		
\$9,000 under \$10,000.....	40,410	39,196	382,340	150,917	149,755	40,410	236,850	40,410	39,378	14,536	12,518	129,695	57,134	53,099	14,536	72,907	14,536	11,904		
\$10,000 under \$15,000.....	118,880	110,122	1,415,666	430,091	425,418	118,880	946,462	118,880	166,451	17,598	15,973	208,642	67,938	67,549	17,598	133,992	17,598	23,732		
\$15,000 under \$20,000.....	28,091	28,091	509,427	103,725	101,337	29,890	372,253	29,890	72,331	5,205	5,042	88,465	21,489	21,382	5,205	63,027	5,205	12,141		
\$20,000 under \$30,000.....	20,068	18,649	569,942	74,107	71,105	20,068	445,434	20,068	107,607	2,154	2,018	57,416	8,584	8,171	2,125	44,859	2,125	10,785		
\$30,000 under \$50,000.....	2,497	2,226	161,596	9,324	8,999	2,497	132,472	2,492	47,216	314	291	20,820	1,247	1,191	314	17,570	314	6,276		
\$50,000 under \$100,000.....	464	400	60,487	1,666	1,488	460	49,067	460	22,432	54	49	7,131	213	198	54	6,047	54	2,786		
\$100,000 under \$200,000.....	100	86	35,508	370	325	99	28,830	99	15,145	14	13	3,165	52	48	13	2,999	13	2,786		
\$200,000 or more.....	333,211	63,605	1,790,027	616,763	567,183	223,506	354,091	220,202	54,812	35,667	7,054	183,378	57,403	54,356	26,448	39,653	26,448	6,141		
Returns under \$5,000.....	236,862	164,474	1,775,045	721,081	709,826	235,829	354,091	235,647	181,675	36,567	7,054	183,378	57,403	54,356	26,448	39,653	26,448	6,141		
Returns \$5,000 under \$10,000.....	118,880	110,122	1,415,666	430,091	425,418	118,880	946,462	118,880	166,451	17,598	15,973	208,642	67,938	67,549	17,598	133,992	17,598	23,732		
Returns \$10,000 under \$15,000.....	53,019	49,452	1,336,959	189,192	182,854	53,014	1,028,037	53,009	264,730	7,741	7,412	176,998	31,586	30,993	7,710	134,102	7,710	33,598		

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Birmingham, Alabama			Birmingham-Port Arthur-Orange, Texas			Birmingham, New York and Pennsylvania			Taxable income		Income tax after credits					
						Number of returns	Amount (Thousands dollars)	Number of joint returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of joint returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of exemptions other than age and blindness	Total number of exemptions	Adjusted gross income (Thousands dollars)	Number of joint returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)
Total.....	219,169	145,564	1,502,930	605,116	586,862	181,023	909,661	180,601	178,648	1,017,247	479,870	17,723,867	2,557,590	2,410,768	887,069	5,011,605	873,301	1,050,361				
to adjusted gross income.....	16,661	-	5,465	17,696	17,696	-	-	-	-	55,239	11,129	19,010	61,472	59,544	-	-	-	-				
Under \$600.....	8,977	-	6,781	13,639	13,629	(*)	(*)	(*)	(*)	39,065	11,129	30,986	43,228	43,030	(*)	(*)	(*)	(*)				
Under \$1,000.....	17,499	13,155	23,727	29,697	27,016	10,227	4,046	10,227	577	110,393	11,129	166,633	147,213	128,626	88,809	50,212	86,881	7,163				
Under \$2,000.....	17,566	13,964	23,327	34,308	32,027	13,964	16,398	13,964	2,441	77,429	11,271	191,812	128,647	107,222	84,821	82,713	57,877	11,423				
Under \$3,000.....	18,341	11,700	65,639	55,367	54,736	15,496	23,717	15,286	3,542	81,844	15,801	291,932	142,053	126,228	76,608	165,012	73,717	25,997				
Under \$4,000.....	17,019	12,802	75,337	48,325	48,720	16,809	34,227	16,598	5,081	77,402	22,515	346,481	176,986	136,201	76,241	202,245	76,241	32,691				
Under \$5,000.....	21,938	13,550	123,352	55,976	48,730	21,908	70,604	21,908	11,130	64,414	20,269	341,431	128,410	116,991	81,867	228,290	157,843	37,945				
Under \$6,000.....	19,206	16,024	125,412	60,167	60,167	19,206	70,707	19,206	11,308	74,901	45,545	485,496	151,563	136,830	74,901	288,669	73,937	47,075				
Under \$7,000.....	18,792	17,757	140,113	58,271	55,165	18,792	82,913	18,792	13,262	63,295	41,502	196,963	131,457	131,457	63,295	271,785	63,295	46,276				
Under \$8,000.....	10,789	10,578	92,264	39,629	39,629	10,789	50,666	10,789	8,141	73,551	54,991	626,176	241,803	227,458	73,551	388,316	72,587	66,220				
Under \$9,000.....	9,543	8,298	90,531	32,156	32,156	9,543	52,659	9,543	8,925	57,482	39,514	542,444	200,944	201,533	57,482	332,970	57,482	58,340				
Under \$10,000.....	30,566	29,303	357,055	112,578	111,417	30,566	231,767	30,566	40,779	158,013	144,248	1,895,017	590,478	578,066	157,943	1,225,422	157,943	217,674				
Under \$15,000.....	6,126	3,819	102,972	20,826	20,388	6,024	73,370	6,024	13,806	42,597	37,178	373,891	150,168	145,064	42,597	527,844	42,597	104,653				
Under \$20,000.....	5,602	3,495	153,132	31,642	31,642	5,602	117,763	5,602	17,023	33,417	29,541	949,963	131,345	125,439	39,362	731,082	39,362	178,274				
Under \$30,000.....	9,910	874	60,726	3,726	3,360	910	50,968	910	18,266	33,178	29,541	343,309	20,460	18,965	5,178	277,243	5,178	100,106				
Under \$40,000.....	182	163	23,768	676	610	180	19,317	179	8,878	1,217	1,040	161,397	4,583	4,026	1,215	128,439	1,215	58,538				
Under \$50,000 or more.....	39	36	12,823	152	131	39	10,981	39	5,827	358	302	139,842	1,345	1,154	358	110,422	358	57,870				
Under \$5,000.....	95,506	37,664	1,220,729	199,316	193,913	57,464	78,399	57,043	11,643	442,823	61,127	1,039,900	673,528	603,724	315,320	501,023	303,556	77,391				
Under \$10,000.....	80,238	66,208	971,674	246,198	235,847	80,238	327,904	80,238	52,852	333,643	201,821	2,480,359	985,683	934,350	351,096	1,510,031	329,168	255,855				
Under \$15,000.....	30,566	29,303	357,055	112,578	111,217	30,566	231,767	30,566	40,779	158,013	144,248	1,895,017	590,478	578,066	157,943	1,225,422	157,943	217,674				
Under \$20,000 or more.....	12,899	12,387	353,472	47,024	45,885	12,755	272,401	12,754	73,901	82,768	72,674	2,318,391	307,901	294,628	27,710	1,775,129	82,704	439,441				

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Taxable income		Income tax after credits			
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
Bridgeport, Connecticut																
Total.....	153,423	87,774	11,279,945	421,024	397,370	138,140	861,391	137,954	172,659	466,466	264,920	1,263,673	410,743	2,211,264	409,361	422,100
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	-	-	-	-
Under \$600.....	23,144	7,015	28,161	31,586	25,304	14,702	6,430	14,702	914	20,659	17,814	21,267	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	10,167	3,931	16,799	13,483	13,483	9,185	11,190	9,185	1,682	17,814	14,636	20,545	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	8,803	30,931	20,931	19,360	17,397	7,821	15,339	7,821	2,408	28,897	25,353	71,363	31,539	15,462	31,336	2,160
\$3,000 under \$4,000.....	8,988	8,988	40,581	24,357	21,041	7,909	20,919	7,923	3,297	39,557	33,557	118,001	25,558	24,648	24,203	8,703
\$4,000 under \$5,000.....	8,792	8,792	27,466	27,466	25,503	8,792	23,173	8,792	7,723	39,557	33,557	118,001	31,735	30,624	30,421	8,703
\$5,000 under \$6,000.....	11,648	10,418	76,186	18,466	18,094	11,648	54,435	11,648	9,541	40,729	36,406	97,681	20,902	19,606	20,902	10,504
\$6,000 under \$7,000.....	8,084	8,084	60,500	35,278	35,278	8,084	30,029	8,084	4,696	46,690	41,629	97,681	26,406	25,024	26,406	15,787
\$7,000 under \$8,000.....	16,938	12,816	155,717	48,428	46,465	16,938	105,163	16,938	18,470	39,861	32,527	130,057	97,807	93,804	97,807	27,374
\$8,000 under \$9,000.....	39,974	35,942	485,975	146,677	144,322	39,974	336,183	39,974	60,996	81,143	75,060	308,665	163,804	163,804	163,804	40,729
\$9,000 under \$10,000.....	7,508	7,050	27,773	26,331	25,262	7,508	96,809	7,508	19,045	46,690	41,629	97,681	46,690	46,690	46,690	31,639
\$10,000 under \$20,000.....	4,854	4,488	137,233	18,541	17,896	4,854	108,624	4,854	26,120	10,752	10,329	297,308	39,861	39,861	39,861	34,169
\$20,000 under \$50,000.....	589	561	38,106	2,286	2,106	589	33,079	589	11,944	1,518	1,389	100,543	202,101	202,101	202,101	34,169
\$50,000 under \$100,000.....	106	96	13,479	426	389	106	11,603	106	5,304	251	224	33,167	33,031	33,031	33,031	33,544
\$100,000 under \$200,000.....	30	28	11,161	111	103	29	8,416	29	4,584	43	37	16,574	114,301	114,301	114,301	114,301
\$200,000 or more.....	54,899	11,695	1,253,768	97,014	81,951	39,617	53,878	39,617	8,300	169,052	27,031	1,375,777	33,031	33,031	33,031	33,544
Returns under \$5,000.....	45,462	27,914	234,451	129,638	125,340	45,462	212,800	45,462	36,366	186,716	135,168	567,852	644,076	644,076	644,076	114,301
Returns \$5,000 under \$10,000.....	39,974	35,942	485,975	146,677	144,322	39,974	336,183	39,974	60,996	81,143	75,060	308,665	207,700	207,700	207,700	16,992
Returns \$10,000 under \$15,000.....	13,988	12,223	327,751	47,695	45,757	13,987	258,530	13,987	66,997	29,555	27,661	737,055	223,442	223,442	223,442	15,987
Returns \$15,000 or more.....	8,289	7,302	70,890	28,422	28,422	8,289	44,180	8,289	7,352	14,163	12,131	127,251	83,873	83,873	83,873	28,442
Canton, Ohio																
Total.....	118,568	73,276	1,861,991	329,690	319,444	105,486	548,303	104,302	108,545	89,407	55,413	1,573,540	73,020	316,497	72,638	58,294
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	-	-	-	-
Under \$600.....	16,116	5,530	20,092	19,672	17,499	10,092	4,884	10,092	700	11,254	11,011	10,212	-	-	-	-
\$600 under \$1,000.....	12,978	5,530	31,898	24,231	19,691	15,644	27,051	14,459	4,134	14,398	11,011	38,374	13,895	16,551	18,245	2,478
\$1,000 under \$2,000.....	6,812	9,600	24,091	10,516	10,516	6,812	19,347	8,390	3,044	16,630	10,308	83,873	38,045	38,045	38,045	18,436
\$2,000 under \$3,000.....	8,390	8,390	37,441	20,605	20,036	8,390	23,844	7,673	3,418	9,908	8,701	66,512	41,988	41,988	41,988	16,439
\$3,000 under \$4,000.....	7,673	7,673	43,814	20,036	20,036	7,673	47,411	12,732	7,575	16,630	10,308	83,873	52,409	52,409	52,409	39,354
\$4,000 under \$5,000.....	8,289	7,302	70,890	28,422	28,422	8,289	44,180	8,289	7,352	14,163	12,131	127,251	36,205	36,205	36,205	32,242
\$5,000 under \$6,000.....	8,684	7,698	82,604	41,645	41,447	8,684	47,644	8,684	8,096	9,580	8,893	115,439	9,908	9,908	9,908	5,066
\$6,000 under \$7,000.....	19,562	19,175	234,991	72,180	70,555	19,562	161,612	19,562	28,554	24,772	2,440	41,358	52,409	52,409	52,409	16,439
\$7,000 under \$8,000.....	2,644	2,644	44,706	9,295	8,987	2,644	34,302	2,644	6,822	2,472	2,440	41,358	36,205	36,205	36,205	32,242
\$8,000 under \$9,000.....	2,553	2,331	74,312	8,721	7,901	2,553	61,999	2,553	15,595	1,638	1,552	44,329	9,908	9,908	9,908	5,066
\$9,000 under \$10,000.....	453	423	31,469	1,767	1,595	453	27,399	453	10,128	164	159	10,712	164	164	164	3,140
\$10,000 under \$20,000.....	66	63	8,912	262	248	66	7,882	66	3,728	24	21	3,108	91	91	91	1,149
\$20,000 or more.....	19	17	8,751	62	56	19	6,888	19	3,826	3	3	1,684	14	14	14	746
Returns under \$5,000.....	47,208	10,023	1,113,954	79,321	72,213	34,126	51,281	32,942	7,878	40,685	14,824	1,105,738	288,009	288,009	288,009	4,883
Returns \$5,000 under \$10,000.....	46,063	38,983	344,896	158,082	157,489	46,063	196,940	46,063	32,014	34,841	27,520	129,369	296,905	296,905	296,905	21,295
Returns \$10,000 under \$15,000.....	19,562	19,175	234,991	72,180	70,555	19,562	161,612	19,562	28,554	9,580	8,893	115,439	73,020	73,020	73,020	13,674
Returns \$15,000 or more.....	5,723	5,093	168,150	20,107	18,787	5,723	138,470	5,723	40,099	4,301	4,176	101,191	18,245	18,245	18,245	1,472
Charleston, South Carolina																
Total.....	118,568	73,276	1,861,991	329,690	319,444	105,486	548,303	104,302	108,545	89,407	55,413	1,573,540	73,020	316,497	72,638	58,294
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	-	-	-	-
Under \$600.....	16,116	5,530	20,092	19,672	17,499	10,092	4,884	10,092	700	11,254	11,011	10,212	-	-	-	-
\$600 under \$1,000.....	12,978	5,530	31,898	24,231	19,691	15,644	27,051	14,459	4,134	14,398	11,011	38,374	13,895	16,551	18,245	2,478
\$1,000 under \$2,000.....	6,812	9,600	24,091	10,516	10,516	6,812	19,347	8,390	3,044	16,630	10,308	83,873	38,045	38,045	38,045	18,436
\$2,000 under \$3,000.....	8,390	8,390	37,441	20,605	20,036	8,390	23,844	7,673	3,418	9,908	8,701	66,512	41,988	41,988	41,988	16,439
\$3,000 under \$4,000.....	7,673	7,673	43,814	20,036	20,036	7,673	47,411	12,732	7,575	16,630	10,308	83,873	52,409	52,409	52,409	39,354
\$4,000 under \$5,000.....	8,289	7,302	70,890	28,422	28,422	8,289	44,180	8,289	7,352	14,163	12,131	127,251	36,205	36,205	36,205	32,242
\$5,000 under \$6,000.....	8,684	7,698	82,604	41,645	41,447	8,684	47,644	8,684	8,096	9,580	8,893	115,439	9,908	9,908	9,908	5,066
\$6,000 under \$7,000.....	19,562	19,175	234,991	72,180	70,555	19,562	161,612	19,562	28,554	24,772	2,440	41,358	52,409	52,409	52,409	16,439
\$7,000 under \$8,000.....	2,644	2,644	44,706	9,295	8,987	2,644	34,302	2,644	6,822	2,472	2,440	41,358	36,205	36,205	36,205	32,242
\$8,000 under \$9,000.....	2,553	2,331	74,312	8,721	7,901	2,553	61,999	2,553	15,595	1,638	1,552	44,329	9,908	9,908	9,908	5,066
\$9,000 under \$10,000.....	453	423	31,469	1,767	1,595	453	27,399	453	10,128	164	159	10,712	164	164	164	3,140
\$10,000 under \$20,000.....	66	63	8,912	262	248	66	7,882	66	3,728	24	21	3,108	91	91	91	1,149
\$20,000 or more.....	19	17	8,751	62	56	19	6,888	19	3,826	3	3	1,684	14	14	14	746
Returns under \$5,000.....	47,208	10,023	1,113,954	79,321	72,213	34,126	51,281	32,942	7,878	40,685	14,824	1,105,738	288,009	288,009	288,009	4,883
Returns \$5,000 under \$10,000.....	46,063	38,983	344,896	158,082	157,489	46,063	196,940	46,063	32,							

[Taxable and nontaxable returns]

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Footnotes at end of table.

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions other than age and blindness	Taxable income		Income tax after credits			
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Cincinnati, Ohio and Kentucky and Indiana																										
Total.....	503,899	283,603	13,625,088	1,424,724	1,368,266	432,431	2,288,353	431,065	461,534	740,609	393,679	15,954,231	1,989,455	1,912,512	647,801	3,943,936	645,630	817,714	-	-	-	-	-			
No adjusted gross income.....																										
Under \$500.....	23,572		7,827	24,996	23,979					31,166		10,886	33,313	32,326												
\$500 under \$1,000.....	24,580	5,217	18,913	30,658	27,520					30,845		24,817	33,585	31,438												
\$1,000 under \$2,000.....	47,618		71,594	65,393	39,728	3,048				66,128	6,664	101,030	97,885	82,318	45,896	27,012	45,896	3,867								
\$2,000 under \$3,000.....	41,048	13,015	102,030	90,913	31,391	38,272				60,229	8,858	132,080	112,833	96,672	50,597	66,755	48,583	9,788								
\$3,000 under \$4,000.....	45,704	12,814	160,733	93,691	85,208	43,354	84,270	43,354	12,888	46,022	11,204	159,846	86,445	77,388	42,493	87,654	42,493	13,854								
\$4,000 under \$5,000.....	35,027	15,215	161,132	83,552	79,833	32,566	88,066	32,566	14,190	37,634	8,048	171,143	64,519	59,979	36,448	107,671	36,448	17,799								
\$5,000 under \$6,000.....	37,081	20,337	204,842	91,266	87,025	35,640	122,382	35,640	19,895	42,560	17,494	232,249	102,540	101,947	40,587	131,324	40,587	22,004								
\$6,000 under \$7,000.....	40,869	31,782	264,095	141,974	139,998	40,869	139,229	40,869	22,314	58,721	33,210	383,555	153,145	149,616	58,523	237,134	58,523	39,584								
\$7,000 under \$8,000.....	40,107	33,031	299,916	152,916	146,127	39,904	162,110	39,904	26,238	62,938	39,132	467,631	204,493	189,164	62,938	279,368	62,938	46,907								
\$8,000 under \$9,000.....	29,808	25,364	255,491	106,837	105,878	29,808	154,784	29,808	26,159	62,285	44,967	529,821	204,688	201,332	62,088	333,612	62,088	57,706								
\$9,000 under \$10,000.....	25,377	20,556	240,000	91,949	90,760	25,377	151,051	25,377	25,966	36,316	32,369	346,121	139,342	138,551	36,316	202,346	36,316	34,274								
\$10,000 under \$15,000.....	19,113	17,184	939,661	322,269	319,693	79,097	619,634	79,097	109,569	141,486	131,795	1,687,631	527,508	518,597	141,486	1,133,883	141,486	201,229								
\$15,000 under \$20,000.....	79,162	75,184	324,000	73,011	71,062	19,113	240,405	19,113	47,178	34,692	33,542	586,385	128,850	127,632	34,585	434,922	34,585	84,390								
\$20,000 under \$50,000.....	11,837	10,863	333,510	44,986	42,588	11,837	264,185	11,837	63,879	23,474	21,672	670,352	89,242	85,914	23,474	1,133,883	23,474	133,904								
\$50,000 under \$100,000.....	2,133	1,880	141,016	8,729	8,073	2,133	118,467	2,133	43,562	3,661	3,331	245,266	14,434	13,470	3,656	207,018	3,656	76,115								
\$100,000 under \$200,000.....	463	415	60,879	1,780	1,583	463	50,313	463	23,300	740	678	98,040	2,773	2,484	738	81,316	738	37,418								
\$200,000 or more.....	114	96	40,846	416	355	114	33,644	113	17,771	249	215	93,799	875	753	245	71,983	245	38,815								
Returns under \$5,000.....	217,832	46,270	1,520,826	388,590	355,125	148,074	332,149	146,912	35,704	273,487	35,275	1,613,383	431,565	383,053	183,166	1,889,526	183,166	200,453								
Returns \$5,000 under \$10,000.....	173,244	131,070	1,264,345	584,942	569,787	171,606	728,597	171,396	120,573	262,820	167,171	1,959,375	794,200	780,610	260,451	2,183,784	260,451	201,229								
Returns \$10,000 under \$15,000.....	79,162	75,184	939,661	322,269	319,693	79,097	619,634	79,097	109,569	141,486	131,795	1,687,631	527,508	518,597	141,486	1,133,883	141,486	133,904								
Returns \$15,000 or more.....	33,661	31,079	900,256	128,923	123,661	33,660	707,013	33,660	195,688	62,816	59,438	1,693,842	236,174	230,252	62,698	1,136,743	62,698	370,642								
Columbus, South Carolina																										
Total.....	108,823	65,325	16,871,181	321,251	312,853	83,122	399,847	83,122	74,431	60,493	37,597	365,818	169,682	167,201	50,113	210,995	50,113	42,222								
No adjusted gross income.....																										
Under \$500.....	9,231		7,436	13,313	11,281																					
\$500 under \$1,000.....	6,947	7,678	9,701	14,945	14,754																					
\$1,000 under \$2,000.....	22,090		21,476	21,476	19,253	17,577	20,035	17,577	3,020	12,746																
\$2,000 under \$3,000.....	7,329		21,971	21,971	21,971																					
\$3,000 under \$4,000.....	9,900	9,040	43,301	28,266	26,868	6,878	20,595	6,878	3,390																	
\$4,000 under \$5,000.....	7,052	9,040	39,539	17,029	16,838	6,860	22,667	6,860	3,385																	
\$5,000 under \$6,000.....	9,909	7,877	64,176	37,794	37,411	9,909	37,794	9,909	4,960																	
\$6,000 under \$7,000.....	9,561	9,561	71,797	33,096	33,096	9,561	39,787	9,561	6,282																	
\$7,000 under \$8,000.....	8,768	8,768	74,900	36,916	36,693	8,768	43,316	8,768	7,052																	
\$8,000 under \$9,000.....	8,320	7,303	78,159	28,007	27,816	8,320	46,998	8,320	7,994																	
\$9,000 under \$10,000.....	10,421	10,110	120,971	36,848	36,099	10,421	79,523	10,421	13,861																	
\$10,000 under \$15,000.....	2,575	2,370	44,284	10,734	10,529	2,575	31,223	2,575	6,024																	
\$15,000 under \$20,000.....	1,890	1,865	57,100	7,825	7,673	1,890	10,422	1,890	10,422																	
\$20,000 under \$50,000.....	332	312	21,570	1,332	1,257	332	16,164	332	6,398																	
\$50,000 under \$100,000.....	30	27	3,793	132	129	30	3,083	29	1,388																	
\$100,000 under \$200,000.....	3	3	792	11	11	3	525	3	256																	
\$200,000 or more.....																										
Returns under \$5,000.....	49,963	11,093	110,100	111,528	105,301	24,454	40,630	24,454	6,410																	
Returns \$5,000 under \$10,000.....	43,609	39,545	328,571	152,841	151,854	43,418	183,283	43,418	29,673																	
Returns \$10,000 under \$15,000.....	10,421	10,110	120,971	36,848	36,099	10,421	13,861	10,421	13,861																	
Returns \$15,000 or more.....	4,830	4,577	127,539	20,034	19,599	4,829	96,411	4,829	24,487																	
Columbus, Georgia and Alabama																										
Total.....																										
No adjusted gross income.....																										
Under \$500.....																										
\$500 under \$1,000.....																										
\$1,000 under \$2,000.....																										
\$2,000 under \$3,000.....																										
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\$200,000 or more.....																										
Returns under \$5,000.....																										
Returns \$5,000 under \$10,000.....																										
Returns \$10,000 under \$15,000.....																										
Returns \$15,000 or more.....																										

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Source of Data, Description of the Sample and Limitations of the Data."

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
Columbus, Ohio																	
Total.....	316,471	186,590	12,444,310	893,974	854,275	275,909	1,580,463	273,586	310,651	96,580	67,688	1,602,581	343,067	335,313	69,690	346,022	68,541
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-
Under \$600.....	20,105	11,159	6,228	24,851	24,648	(*)	(*)	(*)	(*)	11,412	5,085	5,372	23,435	23,435	-	-	-
\$600 under \$1,000.....	10,317	5,964	3,200	30,417	30,220	16,422	8,193	15,463	2,149	12,152	5,085	18,287	27,603	26,037	(*)	(*)	-
\$1,000 under \$2,000.....	20,262	12,983	29,613	30,417	28,093	16,422	8,193	15,463	2,149	14,341	10,210	42,578	50,149	49,767	9,436	11,435	1,691
\$2,000 under \$3,000.....	19,176	12,983	29,613	30,417	28,093	16,422	8,193	15,463	2,149	14,341	10,210	42,578	50,149	49,767	9,436	11,435	1,691
\$3,000 under \$4,000.....	23,341	14,088	81,971	40,257	38,340	23,137	46,032	22,179	7,165	12,434	10,457	59,684	62,848	61,282	9,262	18,425	2,867
\$4,000 under \$5,000.....	24,299	15,081	108,849	51,340	46,693	23,137	63,064	22,179	10,217	12,434	10,457	59,684	62,848	61,282	9,262	18,425	2,867
\$5,000 under \$6,000.....	22,260	11,159	120,661	57,329	55,964	21,022	67,595	21,022	10,837	11,682	9,695	75,527	44,730	42,552	11,682	37,306	5,824
\$6,000 under \$7,000.....	22,260	11,159	120,661	57,329	55,964	21,022	67,595	21,022	10,837	11,682	9,695	75,527	44,730	42,552	11,682	37,306	5,824
\$7,000 under \$8,000.....	26,687	12,983	135,343	68,852	66,936	20,454	76,935	20,454	12,776	8,712	7,719	65,033	32,903	31,909	8,712	35,658	5,419
\$8,000 under \$9,000.....	29,631	14,088	202,047	99,142	96,615	26,687	112,063	26,687	18,185	9,548	9,515	86,228	40,727	40,695	9,548	47,948	7,794
\$9,000 under \$10,000.....	23,346	12,983	220,244	87,872	86,914	23,346	132,371	23,346	22,035	9,548	9,515	86,228	40,727	40,695	9,548	47,948	7,794
\$10,000 under \$15,000.....	50,402	27,388	618,067	185,843	182,806	50,402	421,206	50,402	22,035	2,579	2,378	44,571	8,811	8,549	9,974	78,003	13,326
\$15,000 under \$20,000.....	14,784	14,447	248,710	55,915	53,684	14,784	182,526	14,784	2,579	2,579	2,378	44,571	8,811	8,549	9,974	78,003	13,326
\$20,000 under \$30,000.....	8,943	8,520	255,386	34,272	34,252	8,943	205,240	8,943	49,944	2,081	1,969	63,160	7,548	7,387	2,081	52,237	5,016
\$30,000 under \$50,000.....	1,129	1,027	73,873	4,513	4,154	1,128	63,195	1,128	23,117	264	237	17,292	919	833	259	14,323	2,591
\$50,000 under \$100,000.....	195	180	24,911	763	681	195	21,797	195	8,153	56	46	7,292	196	174	56	6,027	2,717
\$100,000 under \$200,000.....	48	48	16,877	165	140	48	14,769	48	8,153	17	16	6,663	60	57	17	7,508	3,718
\$200,000 or more.....	118,389	19,229	1,276,444	195,983	182,388	80,228	136,640	78,311	21,435	46,127	21,961	187,110	141,658	138,713	20,226	23,218	3,477
Returns under \$5,000.....	122,581	95,453	930,403	405,108	396,220	120,181	535,091	119,775	87,701	35,483	31,476	256,292	145,491	141,715	34,489	130,863	20,597
Returns \$5,000 under \$10,000.....	25,099	24,211	618,067	185,843	182,806	50,402	421,206	50,402	22,035	9,974	9,974	118,201	38,353	37,885	9,974	78,003	13,326
Returns \$10,000 under \$15,000.....	8,943	8,520	255,386	34,272	34,252	8,943	205,240	8,943	49,944	2,081	1,969	63,160	7,548	7,387	2,081	52,237	5,016
Returns \$15,000 or more.....	1,129	1,027	73,873	4,513	4,154	1,128	63,195	1,128	23,117	264	237	17,292	919	833	259	14,323	2,591
Deavenport-Rock Island-Moline, Iowa and Illinois																	
Total.....	494,300	308,282	13,766,086	1,404,330	1,353,323	415,762	2,440,868	412,233	509,063	123,073	72,110	1,900,989	344,251	328,350	102,003	577,762	113,264
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-
Under \$600.....	27,874	17,514	10,222	34,315	30,775	(*)	(*)	(*)	(*)	12,397	-	6,791	16,126	16,126	-	-	-
\$600 under \$1,000.....	17,514	10,222	14,456	20,877	18,891	(*)	(*)	(*)	(*)	14,290	9,459	21,611	20,281	17,175	-	-	-
\$1,000 under \$2,000.....	44,815	28,225	67,633	77,610	71,055	31,196	16,462	30,993	3,302	11,280	9,459	21,611	20,281	17,175	17,899	11,452	1,584
\$2,000 under \$3,000.....	29,619	10,323	70,992	61,581	56,040	22,789	22,855	22,789	3,302	11,280	9,459	21,611	20,281	17,175	17,899	11,452	1,584
\$3,000 under \$4,000.....	56,531	28,252	196,168	147,510	135,529	45,033	80,490	43,858	12,514	11,280	9,459	21,611	20,281	17,175	17,899	11,452	1,584
\$4,000 under \$5,000.....	43,942	24,135	197,523	115,560	111,169	42,362	97,638	41,186	15,082	4,375	8,460	19,150	15,954	15,542	12,316	24,910	3,639
\$5,000 under \$6,000.....	27,795	18,349	154,116	82,784	78,490	27,591	75,060	26,619	11,947	4,375	8,460	19,150	15,954	15,542	12,316	24,910	3,639
\$6,000 under \$7,000.....	36,781	28,226	238,495	119,314	117,734	35,379	126,878	35,379	20,548	8,038	9,987	53,157	19,915	19,705	8,038	39,913	3,784
\$7,000 under \$8,000.....	34,900	28,023	261,375	126,735	124,791	34,900	145,733	34,900	23,574	8,038	9,987	53,157	19,915	19,705	8,038	39,913	3,784
\$8,000 under \$9,000.....	24,851	21,494	210,926	85,818	85,007	24,851	128,761	24,851	21,566	15,527	13,575	62,786	24,151	24,151	8,471	39,913	6,763
\$9,000 under \$10,000.....	29,224	24,207	276,206	99,040	99,040	29,224	178,533	29,224	30,358	15,527	13,575	62,786	24,151	24,151	8,471	39,913	6,763
\$10,000 under \$15,000.....	75,987	71,240	916,582	272,945	268,439	75,675	621,832	75,675	110,399	21,251	20,493	250,200	80,329	79,026	21,251	167,091	29,368
\$15,000 under \$20,000.....	23,298	21,866	398,394	83,062	81,648	23,298	297,644	23,298	58,387	6,921	6,451	86,662	26,337	25,903	6,921	6,451	16,760
\$20,000 under \$30,000.....	15,927	14,373	445,206	59,118	57,189	15,927	358,735	15,927	87,284	2,963	2,725	86,065	11,686	10,912	2,963	69,032	16,998
\$30,000 under \$50,000.....	2,492	2,280	164,410	9,799	9,273	2,480	137,711	2,480	49,394	505	477	32,443	2,004	1,857	505	28,124	10,105
\$50,000 under \$100,000.....	524	464	69,482	1,812	1,812	520	57,751	519	26,204	73	73	9,334	300	270	73	8,019	3,657
\$100,000 under \$200,000.....	160	145	108,029	1,573	1,509	155	94,561	152	36,139	7	6	2,788	23	20	7	2,325	1,207
\$200,000 or more.....	222,361	77,555	1,522,864	463,152	429,392	145,762	217,669	143,209	33,263	51,488	12,647	1,103,514	104,466	92,285	30,418	36,362	5,223
Returns under \$5,000.....	153,551	120,259	1,241,119	513,690	505,082	151,045	654,965	150,973	30,965	29,238	29,238	298,864	119,106	118,077	39,865	180,146	29,347
Returns \$5,000 under \$10,000.....	75,987	71,240	916,582	272,945	268,439	75,675	621,832	75,675	110,399	21,251	20,493	250,200	80,329	79,026	21,251	167,091	29,347
Returns \$10,000 under \$15,000.....	23,298	21,866	398,394	83,062	81,648	23,298	297,644	23,298	58,387	6,921	6,451	86,662	26,337	25,903	6,921	6,451	16,760
Returns \$15,000 or more.....	42,401	39,188	1,185,521	134,343	130,430	42,380	946,402	42,376	257,408	10,469	9,732	248,411	40,350	38,962	19,469	28,124	48,726

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]																		
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Amount (Thousand dollars)	Number of exemptions	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Dayton, Ohio																		
Total.....	284,611	177,618	12,260,396	807,225	784,692	246,485	1,498,004	245,875	297,944	404,514	237,919	13,063,304	1,146,494	1,094,435	334,147	1,883,091	332,577	371,410
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	17,706	10,003	5,602	20,808	20,808	-	(*)	(*)	(*)	20,671	8,480	6,706	23,527	21,803	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	10,293	8,353	8,353	12,948	12,948	(*)	(*)	(*)	(*)	18,916	8,480	15,618	24,115	21,421	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	19,559	29,297	29,297	37,088	37,088	13,802	7,921	13,802	1,135	38,659	9,533	57,407	64,514	54,897	27,035	14,919	26,847	2,126
\$2,000 under \$3,000.....	19,257	46,136	46,136	37,893	37,893	15,696	17,675	15,696	2,547	26,730	9,533	66,627	62,631	52,557	15,823	30,557	17,548	3,056
\$3,000 under \$4,000.....	18,342	64,000	64,000	29,393	28,028	18,342	37,052	18,342	5,913	22,044	6,708	75,658	46,305	40,891	17,348	36,657	17,548	5,868
\$4,000 under \$5,000.....	11,921	52,967	52,967	30,963	30,556	10,962	27,256	10,962	4,313	25,770	11,205	116,256	63,259	60,162	21,515	54,580	21,515	8,788
\$5,000 under \$6,000.....	16,933	93,437	93,437	58,723	56,655	15,975	42,973	15,975	7,043	32,851	12,286	182,975	93,934	93,934	30,346	93,907	29,376	9,597
\$6,000 under \$7,000.....	25,896	20,215	169,593	74,431	72,514	25,896	102,465	25,896	16,371	32,851	15,597	160,856	69,305	66,612	33,998	85,350	29,376	14,098
\$7,000 under \$8,000.....	26,786	21,436	197,315	78,958	78,144	26,786	123,207	26,786	20,168	37,002	17,153	278,219	117,556	115,616	36,813	154,769	26,624	14,049
\$8,000 under \$9,000.....	21,140	18,816	180,316	72,342	70,570	21,140	111,939	21,140	18,557	25,639	22,541	218,428	92,771	92,205	25,639	131,859	25,639	25,639
\$9,000 under \$10,000.....	17,671	17,468	166,368	74,959	74,959	17,671	98,859	17,671	16,384	26,666	22,788	252,818	97,371	95,836	26,666	149,298	26,666	25,239
\$10,000 under \$15,000.....	53,106	50,190	636,656	189,832	188,909	53,106	443,102	53,106	78,741	70,396	63,484	834,548	297,284	283,152	70,396	529,598	93,597	93,597
\$15,000 under \$20,000.....	14,389	13,572	242,078	54,387	53,283	14,389	180,084	14,389	35,267	17,153	17,153	303,599	67,286	65,528	17,895	213,001	17,895	40,456
\$20,000 under \$50,000.....	9,167	8,639	253,471	35,665	34,303	9,167	205,699	9,167	49,454	12,604	11,888	345,705	47,893	47,893	12,604	604,653	12,576	61,789
\$50,000 under \$100,000.....	1,038	967	68,290	4,091	3,899	1,038	58,415	1,038	21,299	1,478	1,385	96,915	5,855	5,496	1,473	79,567	1,468	28,057
\$100,000 under \$200,000.....	200	179	25,849	738	660	199	22,146	199	10,180	261	244	34,380	978	890	261	28,579	260	12,715
\$200,000 or more.....	49	41	23,072	149	127	49	19,033	49	10,552	82	68	30,425	308	262	82	25,323	82	13,105
Returns under \$5,000.....	98,236	16,981	1,203,951	162,950	150,670	61,070	90,083	60,867	13,929	154,674	37,447	1,324,436	290,207	257,011	87,975	127,187	87,598	19,899
Returns \$5,000 under \$10,000.....	108,426	87,049	807,029	359,412	352,841	107,467	479,442	107,060	78,741	147,125	106,250	1,093,296	475,193	464,203	143,462	615,183	142,303	101,791
Returns \$10,000 under \$15,000.....	53,106	50,190	636,656	189,832	188,909	53,106	443,102	53,106	78,741	70,396	63,484	834,548	297,284	283,152	70,396	529,598	70,396	93,597
Returns \$15,000 or more.....	24,843	23,398	612,760	95,031	92,272	24,842	485,377	24,842	126,751	32,319	30,738	811,024	123,810	120,069	32,314	611,123	32,280	156,123
Detroit, Michigan																		
Total.....	104,051	57,811	1,770,087	279,272	271,087	85,229	482,583	85,229	97,743	1,511,275	871,501	12,708,315	4,221,892	4,077,857	1,346,343	8,469,202	1,336,317	1,738,808
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	3,914	2,150	26,902	13,370	12,991	-	-	-	-
Under \$600.....	13,109	6,529	6,529	14,582	13,741	-	-	-	-	70,305	2,150	22,829	85,895	82,962	-	-	-	-
\$600 under \$1,000.....	11,093	6,059	15,775	13,373	11,935	9,655	3,387	9,655	473	51,802	13,936	22,829	85,895	82,962	12,691	566	12,691	83
\$1,000 under \$2,000.....	15,504	4,754	4,754	35,531	33,672	12,742	16,775	12,742	2,580	94,716	18,981	199,741	181,733	160,284	103,002	58,888	98,771	8,300
\$2,000 under \$3,000.....										130,901	18,981	232,363	162,307	137,555	83,739	104,643	80,519	15,277
\$3,000 under \$4,000.....										88,568	24,193	304,588	173,472	150,841	81,376	152,056	80,177	23,854
\$4,000 under \$5,000.....	11,242	5,752	53,285	22,957	22,326	10,225	22,998	10,225	3,598	90,531	32,911	413,029	220,280	203,614	88,442	219,820	88,066	35,067
\$5,000 under \$6,000.....										84,422	38,717	464,390	222,745	220,159	82,659	261,866	42,751	42,751
\$6,000 under \$7,000.....	11,452	8,190	78,078	39,575	39,153	11,452	41,553	11,452	6,775	96,017	52,935	624,606	262,709	258,736	94,630	371,455	94,254	62,280
\$7,000 under \$8,000.....										118,738	77,458	162,307	350,085	340,306	118,738	534,570	118,363	90,280
\$8,000 under \$9,000.....	10,339	7,287	95,225	31,762	31,551	10,339	64,355	10,339	11,454	96,315	83,296	913,425	368,330	359,868	96,315	548,835	96,315	100,645
\$9,000 under \$10,000.....	23,038	22,644	271,695	88,990	87,295	23,038	176,938	23,038	30,746	323,118	295,774	3,912,053	1,205,839	1,191,295	323,048	2,639,804	322,836	93,138
\$10,000 under \$15,000.....	4,458	4,360	76,453	18,022	17,749	4,458	54,527	4,458	10,448	95,029	90,202	1,611,167	357,644	353,333	95,029	1,193,371	95,029	232,184
\$15,000 under \$20,000.....	2,766	2,528	79,786	10,381	9,703	2,766	62,004	2,766	9,085	49,337	47,131	393,047	192,112	187,565	49,310	1,117,662	49,282	232,184
\$20,000 under \$30,000.....	468	413	30,544	1,784	1,674	463	25,219	463	14,085	6,820	6,457	448,970	28,433	26,959	6,815	387,969	6,809	472,142
\$30,000 under \$50,000.....																		140,453
\$50,000 under \$100,000.....																		
\$100,000 under \$200,000.....	77	73	9,924	299	278	77	8,462	77	3,828	1,228	1,112	161,794	4,712	4,297	1,227	139,664	1,224	93,138
\$200,000 or more.....	14	14	7,236	56	48	14	6,365	14	3,881	364	305	176,317	1,290	1,137	362	149,472	362	86,604
Returns under \$5,000.....	47,545	8,619	199,860	76,127	71,568	28,728	36,060	28,728	5,600	530,738	92,170	1,187,754	898,370	807,539	369,250	535,972	360,224	82,580
Returns \$5,000 under \$10,000.....	25,685	19,160	194,590	83,613	82,771	25,685	113,000	25,685	19,281	504,641	338,350	3,817,213	1,523,492	1,505,732	501,303	2,305,288	500,551	389,544
Returns \$10,000 under \$15,000.....	23,038	22,644	271,695	88,990	87,295	23,038	176,938	23,038	30,746	323,118	295,774	3,912,053	1,205,839	1,191,295	323,048	2,639,804	322,836	472,142
Returns \$15,000 or more.....	7,783	7,388	203,942	30,542	29,453	7,778	156,577	7,778	42,121	152,778	145,207	3,791,295	584,191	573,291	152,742	2,988,138	152,706	794,544

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	[Taxable and nontaxable returns]										El Paso, Texas									
	Duluth-Superior, Minnesota and Wisconsin					Erie, Pennsylvania					Evanston, Illinois and Kentucky					Evanston, Illinois and Kentucky				
	Number of returns	Number of joint returns	Adjusted gross income (thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Number of returns	Number of joint returns	Adjusted gross income (thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Number of returns	Number of joint returns	Adjusted gross income (thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Number of returns	Number of joint returns	Adjusted gross income (thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness
Total.....	98,163	61,611	1,643,355	279,436	268,444	83,276	81,301	68,524	96,787	64,578	1,628,709	346,063	341,968	72,164	351,073	71,920	70,930			
No adjusted gross income.....	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-			
Under \$500.....	19,281	9,470	20,192	25,372	22,861	10,511	10,511	669	18,895	9,250	23,264	35,807	35,616	-	-	-	-			
\$500 under \$1,000.....	15,031		45,487	38,614	34,593	9,341	8,386	2,392	10,244	7,090	26,054	32,125	29,756	10,643	8,336	10,643	1,207			
\$1,000 under \$2,000.....									11,424		40,042	47,445	47,445	8,274	7,957	8,274	1,185			
\$2,000 under \$3,000.....	12,361	6,333	62,959	32,411	29,124	12,161	11,206	4,584	12,215	9,066	53,415	54,565	54,183	9,268	14,853	9,077	2,229			
\$3,000 under \$4,000.....	17,906	14,086	128,640	57,878	57,878	17,906	17,906	11,885	10,845	8,679	69,105	40,989	40,989	10,845	35,623	10,845	5,677			
\$4,000 under \$5,000.....	17,865	16,890	156,955	62,857	62,657	17,865	17,865	16,445	8,510	7,135	63,293	35,475	35,475	8,510	34,701	8,510	5,232			
\$5,000 under \$6,000.....	12,297	11,866	141,244	48,928	48,803	12,297	12,194	15,443	6,915	6,915	62,656	31,978	31,978	6,915	33,934	6,915	5,492			
\$6,000 under \$7,000.....	1,410	1,225	26,451	7,314	7,143	1,573	1,573	7,436	12,018	11,312	143,287	45,333	44,401	12,018	96,098	12,018	16,798			
\$7,000 under \$8,000.....	216	191	13,983	836	771	216	216	4,152	2,084	1,843	59,142	8,770	8,639	2,084	46,367	2,084	8,225			
\$8,000 under \$9,000.....	31	26	4,152	123	100	31	31	1,458	2,084	279	20,270	1,196	1,128	288	17,737	288	6,592			
\$9,000 under \$10,000.....	6	6	2,441	27	21	6	6	6	37	33	4,892	144	129	37	4,340	37	1,964			
\$10,000 under \$15,000.....	38,258	10,271	141,960	70,937	64,404	23,397	22,441	4,426	52,808	25,436	141,581	170,004	167,063	28,186	31,146	27,995	4,621			
\$15,000 under \$20,000.....	12,257	3,262	332,122	146,395	142,908	44,386	43,430	31,550	26,271	22,729	195,054	108,442	108,442	26,271	104,258	26,271	16,400			
\$20,000 under \$30,000.....	12,257	11,866	141,244	48,928	48,803	12,257	12,194	17,105	12,018	11,312	143,287	45,333	44,401	12,018	96,098	12,018	16,798			
\$30,000 under \$100,000.....	3,262	2,971	88,029	13,176	12,359	3,236	3,236	17,105	5,690	5,101	148,787	22,284	22,062	5,689	119,571	5,689	33,111			
\$100,000 under \$200,000.....																				
\$200,000 or more.....																				
Returns under \$5,000.....	38,258	10,271	141,960	70,937	64,404	23,397	22,441	4,426	52,808	25,436	141,581	170,004	167,063	28,186	31,146	27,995	4,621			
Returns \$5,000 under \$10,000.....	12,257	3,262	332,122	146,395	142,908	44,386	43,430	31,550	26,271	22,729	195,054	108,442	108,442	26,271	104,258	26,271	16,400			
Returns \$10,000 under \$15,000.....	12,257	11,866	141,244	48,928	48,803	12,257	12,194	17,105	12,018	11,312	143,287	45,333	44,401	12,018	96,098	12,018	16,798			
Returns \$15,000 or more.....	3,262	2,971	88,029	13,176	12,359	3,236	3,236	17,105	5,690	5,101	148,787	22,284	22,062	5,689	119,571	5,689	33,111			
Total.....	102,782	62,697	735,382	305,425	301,403	94,609	92,942	88,136	80,275	47,782	1,570,634	228,475	221,435	72,433	354,004	71,805	69,331			
No adjusted gross income.....	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-			
Under \$500.....	19,884	3,871	23,938	22,743	21,720	14,371	13,331	1,086	10,468	4,068	11,459	12,270	12,066	19,725	28,430	19,309	4,254			
\$500 under \$1,000.....	8,378		25,319	18,757	16,324	5,718	14,990	6,721	15,081		46,970	24,762	21,770							
\$1,000 under \$2,000.....	9,870	6,194	44,022	14,792	14,792	9,870	9,921	29,800	13,698	7,337	67,401	40,076	39,632	11,692	32,892	11,692	5,363			
\$2,000 under \$3,000.....	12,382	9,279	43,085	18,670	18,670	12,382	12,382	25,093	7,875	4,148	88,816	25,979	25,914	7,359	62,007	7,359	11,200			
\$3,000 under \$4,000.....	8,881	8,881	66,392	40,878	40,679	12,382	12,382	7,210	2,984	2,840	49,331	11,379	10,975	2,984	36,476	2,984	7,032			
\$4,000 under \$5,000.....	7,858	7,659	67,263	38,782	38,782	7,858	7,858	5,370	2,195	2,068	65,371	8,087	7,612	2,195	53,067	2,195	13,127			
\$5,000 under \$6,000.....	9,921	9,722	95,107	43,819	43,819	9,921	9,921	10,695	3,07	307	96,500	40,820	40,608	10,922	56,137	10,922	9,158			
\$6,000 under \$7,000.....	12,433	12,366	148,986	49,942	49,942	12,433	12,433	17,491	7,359	6,889	88,816	25,979	25,914	7,359	62,007	7,359	11,200			
\$7,000 under \$8,000.....	3,004	2,633	51,153	9,896	9,861	3,004	3,004	7,683	2,984	2,840	49,331	11,379	10,975	2,984	36,476	2,984	7,032			
\$8,000 under \$9,000.....	1,919	1,754	54,072	7,178	6,959	1,919	1,889	10,695	2,195	2,068	65,371	8,087	7,612	2,195	53,067	2,195	13,127			
\$9,000 under \$10,000.....	304	274	19,669	1,267	1,187	304	304	6,326	307	277	20,147	1,255	1,155	307	17,205	307	6,285			
\$10,000 under \$15,000.....	62	56	8,113	235	209	62	62	3,217	40	36	5,113	155	141	40	4,366	40	2,017			
\$15,000 under \$20,000.....	11	7	6,991	39	32	11	11	6,469	8	6	5,065	22	19	8	2,582	8	1,375			
\$20,000 or more.....																				
Returns under \$5,000.....	38,132	5,508	93,279	56,291	52,835	29,559	28,322	7,806	34,285	8,420	197,160	62,505	59,087	26,443	47,586	26,027	7,396			
Returns \$5,000 under \$10,000.....	12,433	40,998	353,121	180,577	180,378	46,917	46,917	193,840	33,097	27,245	241,633	119,092	116,532	33,097	130,715	32,885	20,988			
Returns \$10,000 under \$15,000.....	12,433	12,366	148,986	49,942	49,942	12,433	12,433	17,491	7,359	6,889	88,816	25,979	25,914	7,359	62,007	7,359	11,200			
Returns \$15,000 or more.....	5,300	4,725	139,996	18,615	18,248	5,300	5,270	31,229	5,594	5,228	143,025	20,899	19,902	5,594	113,696	5,594	29,837			

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Taxable income		Number of exemptions other than age and blindness	Total number of exemptions	Adjusted gross income (Thousand dollars)	Number of joint returns	Income tax after credits		Taxable income	Income tax after credits			
				Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)		
Fort Lauderdale-Hollywood, Florida																
Total.....	128,538	91,304	1,099,984	423,117	401,717	111,959	702,600	111,576	139,052	176,185	107,026	1,214,932	483,813	147,414	734,476	150,571
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	2,113	(*)	27,331	6,156	-	-	-
Under \$600.....	16,801	3,734	18,654	27,766	24,219	-	-	-	-	9,832	-	3,812	9,832	(*)	(*)	(*)
\$600 under \$1,000.....	8,412	7,895	19,666	23,712	16,637	11,620	6,395	11,432	842	15,888	6,488	7,840	14,858	12,127	6,542	932
\$1,000 under \$2,000.....	5,238	(*)	18,127	14,098	11,324	4,110	6,560	4,110	993	17,969	18,581	43,405	31,561	15,667	2,773	2,773
\$2,000 under \$4,000.....	9,114	3,784	40,593	22,794	19,574	8,550	21,265	8,550	3,295	11,899	18,581	43,133	28,807	10,436	2,486	2,486
\$4,000 under \$5,000.....	9,649	5,706	52,731	25,292	22,034	8,638	31,230	8,638	3,295	19,421	19,421	88,347	58,676	19,421	36,581	5,217
\$5,000 under \$6,000.....	8,083	7,072	53,011	28,032	28,032	8,083	38,756	8,083	4,594	13,156	8,772	72,276	39,247	12,113	36,912	5,441
\$6,000 under \$7,000.....	9,026	7,005	68,286	36,105	35,917	9,026	46,154	9,026	5,643	14,476	9,390	74,891	37,771	10,433	35,841	4,694
\$7,000 under \$8,000.....	8,838	4,795	73,621	31,757	28,725	8,838	46,154	8,838	8,069	15,017	15,017	106,265	53,626	14,190	52,142	7,528
\$8,000 under \$9,000.....	7,916	7,728	74,558	34,933	34,933	7,916	42,399	7,916	6,994	17,776	17,776	129,567	53,182	15,017	74,568	11,699
\$9,000 under \$10,000.....	32,971	31,435	397,871	128,123	127,494	32,971	266,351	32,971	46,838	5,220	5,220	48,225	20,039	5,220	26,934	4,328
\$10,000 under \$15,000.....	7,999	7,965	133,778	33,306	33,136	7,974	95,991	7,974	18,236	17,776	17,776	212,084	60,981	17,776	141,713	24,894
\$15,000 under \$20,000.....	3,664	3,398	96,132	13,812	13,370	3,664	75,713	3,611	17,700	5,106	4,770	149,031	19,223	5,106	117,296	27,863
\$20,000 under \$50,000.....	436	420	28,768	1,909	1,828	436	24,408	436	8,767	898	792	59,828	3,386	898	50,223	18,389
\$50,000 under \$100,000.....	103	86	13,323	408	371	103	11,345	103	5,423	177	155	22,998	655	176	19,450	8,712
\$100,000 under \$200,000.....	28	23	13,363	99	81	28	10,660	28	6,534	56	51	22,325	206	174	19,344	9,751
\$200,000 or more.....	39,825	15,672	194,541	89,342	72,726	24,282	34,220	24,094	5,131	86,535	26,761	120,354	172,885	59,954	78,772	11,426
Returns under \$5,000.....	43,512	32,305	322,207	156,119	152,711	42,501	183,912	42,901	5,131	59,058	51,546	431,524	203,865	56,972	226,397	33,689
Returns \$5,000 under \$10,000.....	32,971	31,435	397,871	128,123	127,494	32,971	266,351	32,971	46,838	17,776	17,776	212,084	60,981	17,776	141,713	24,894
Returns \$10,000 under \$15,000.....	12,230	11,892	285,365	49,533	48,786	12,205	218,117	12,152	56,660	12,816	11,695	367,970	46,082	12,712	287,594	80,562
Fort Worth, Texas																
Total.....	92,432	48,845	1,749,340	262,768	254,836	82,629	490,100	82,623	99,418	246,368	166,265	1,818,487	690,178	208,737	1,168,303	228,792
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	12,764	-	12,487	12,977	12,764	7,450	3,567	7,450	507	13,771	6,872	4,500	13,974	(*)	(*)	(*)
\$600 under \$1,000.....	13,065	(*)	35,160	22,891	21,717	11,442	16,002	11,442	2,473	23,688	12,850	39,996	32,415	16,947	9,187	1,310
\$1,000 under \$2,000.....	7,851	13,023	35,218	14,994	13,071	7,638	19,065	7,638	3,043	17,564	12,153	79,494	46,886	16,114	6,269	2,979
\$2,000 under \$3,000.....	7,544	(*)	43,079	11,804	11,804	7,332	31,106	7,332	5,452	16,405	10,079	89,767	44,672	16,405	49,760	6,269
\$3,000 under \$4,000.....	10,999	(*)	79,364	55,534	55,534	10,038	35,213	10,038	5,774	23,318	20,293	150,923	76,542	23,318	81,750	13,133
\$4,000 under \$5,000.....	13,507	12,333	121,790	53,917	53,280	13,507	71,652	13,507	11,761	17,564	12,153	161,434	75,921	20,375	37,327	14,401
\$5,000 under \$6,000.....	17,489	15,784	212,877	58,125	56,015	17,489	148,799	17,489	26,784	15,344	14,170	145,697	51,720	15,344	91,978	15,493
\$6,000 under \$7,000.....	4,414	4,306	72,791	12,254	12,061	4,414	53,509	4,414	10,255	38,674	37,753	142,655	38,674	38,674	55,495	55,495
\$7,000 under \$8,000.....	3,036	2,849	89,002	12,633	12,061	3,036	70,601	3,036	17,115	11,357	11,214	195,931	40,072	39,366	147,998	28,493
\$8,000 under \$10,000.....	491	461	32,116	2,012	1,921	491	26,674	486	9,329	6,263	5,816	170,870	23,403	22,865	138,311	6,239
\$10,000 under \$20,000.....	72	67	9,333	289	269	72	8,089	72	3,681	163	139	21,880	3,135	163	47,784	17,585
\$20,000 or more.....	19	17	6,595	77	72	19	5,823	19	3,247	46	34	15,241	149	46	13,684	7,155
Returns under \$5,000.....	34,859	(*)	142,393	53,018	48,737	26,230	38,635	26,230	6,022	95,789	32,599	1,202,343	180,070	59,130	82,952	12,473
Returns \$5,000 under \$10,000.....	32,051	21,835	244,233	121,254	120,617	32,877	137,970	32,877	22,986	93,242	77,976	692,523	300,104	92,270	402,629	22,270
Returns \$10,000 under \$15,000.....	17,489	15,784	212,877	58,125	56,015	17,489	148,799	17,489	26,784	38,674	37,753	142,655	38,674	38,674	55,495	55,495
Returns \$15,000 or more.....	8,033	7,700	209,837	30,371	29,467	8,033	164,696	8,027	43,626	18,663	17,937	459,019	67,349	18,663	366,825	94,756

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Source of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS —Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Amount (Thousand dollars)	Taxable income		Income tax after credits		
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)			
Fresno, California																
Total.....	134,665	81,910	1,887,852	384,225	365,706	109,029	539,332	105,349	103,687	227,259	131,854	1,626,183	661,504	633,540	1,018,479	189,459
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	9,423	4,612	4,050	10,424	10,424	(*)	(*)	(*)	(*)	13,065	3,803	3,803	13,490	13,490	(*)	(*)
\$600 under \$1,000.....	6,529	4,979	4,979	9,220	9,220	(*)	(*)	(*)	(*)	16,140	8,140	8,140	9,101	8,140	(*)	(*)
\$1,000 under \$2,000.....	13,673	21,275	21,275	24,307	18,686	9,259	4,163	7,251	522	16,910	24,381	24,381	22,737	18,892	12,044	918
\$2,000 under \$3,000.....	7,048	12,806	12,806	12,806	6,247	6,247	6,047	1,091	1,091	19,070	16,745	45,672	38,505	33,639	14,953	2,682
\$3,000 under \$4,000.....	16,508	10,317	59,823	40,155	38,950	14,502	28,507	14,502	4,437	22,573	16,745	85,719	56,337	51,318	19,741	6,097
\$4,000 under \$5,000.....	15,741	9,635	70,809	52,417	50,009	13,733	28,348	12,729	4,280	18,927	10,905	103,756	49,909	40,295	17,966	9,639
\$5,000 under \$6,000.....	7,834	7,567	42,902	28,932	26,924	7,834	18,483	7,634	2,713	15,990	10,912	102,802	53,575	53,575	15,778	9,220
\$6,000 under \$7,000.....	9,316	9,976	39,400	34,607	34,607	9,116	29,640	9,116	4,877	10,912	8,871	110,951	38,734	37,793	14,757	9,220
\$7,000 under \$8,000.....	5,500	8,430	40,586	14,511	13,147	5,500	36,981	5,500	5,926	31,786	24,938	125,893	37,793	31,786	15,474	25,774
\$8,000 under \$9,000.....	8,430	8,430	71,573	33,722	33,521	8,430	36,802	8,230	5,926	31,786	24,938	125,893	37,793	31,786	15,474	25,774
\$9,000 under \$10,000.....	6,047	6,019	58,537	24,508	21,699	6,047	32,894	6,047	5,239	17,311	15,388	162,973	73,088	72,876	17,311	15,668
\$10,000 under \$15,000.....	18,108	16,318	215,248	61,182	61,182	18,041	143,721	17,975	25,285	36,084	32,076	432,346	131,584	129,962	36,084	52,847
\$15,000 under \$20,000.....	5,104	4,718	86,065	18,276	17,459	5,104	63,320	5,104	11,902	8,577	8,111	146,604	32,981	32,873	8,577	21,083
\$20,000 under \$50,000.....	3,718	3,296	103,079	12,832	12,408	3,718	81,471	3,718	19,404	3,152	3,056	89,914	11,899	11,630	3,152	17,309
\$50,000 under \$100,000.....	469	417	29,551	1,919	1,828	469	24,112	469	8,340	494	469	32,845	1,904	1,868	489	10,305
\$100,000 under \$200,000.....	71	63	9,172	291	272	71	7,747	71	3,405	67	62	8,682	256	247	67	7,898
\$200,000 or more.....	12	10	4,013	39	34	12	3,423	12	1,707	10	10	3,470	35	33	10	1,724
Returns under \$5,000.....	70,055	25,095	1,167,926	152,766	142,623	44,686	68,739	41,473	10,341	80,104	17,056	1,162,340	141,647	126,435	48,396	9,701
Returns \$5,000 under \$10,000.....	37,128	31,993	272,799	136,120	129,898	36,928	146,800	36,527	23,302	98,771	71,015	749,982	341,199	330,412	97,597	21,834
Returns \$10,000 under \$15,000.....	18,108	16,318	215,248	61,182	61,182	18,041	143,721	17,975	23,285	36,084	32,076	432,346	131,584	129,962	36,084	52,847
Returns \$15,000 or more.....	9,374	8,504	231,879	33,557	32,001	9,374	180,072	9,374	44,759	12,300	11,707	281,515	47,074	46,671	12,259	54,057
Grand Rapids, Michigan																
Total.....	193,502	108,907	1,403,152	561,619	543,985	163,849	869,908	161,354	175,655	228,185	121,364	1,444,087	581,741	556,335	173,097	173,734
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	13,501	6,805	3,662	13,501	13,501	(*)	(*)	(*)	(*)	14,158	5,482	5,482	18,562	17,201	(*)	(*)
\$600 under \$1,000.....	21,079	6,805	27,222	31,280	29,894	13,740	6,546	13,740	935	22,413	9,517	17,150	27,662	26,489	(*)	(*)
\$1,000 under \$2,000.....	19,010	16,366	45,060	37,950	34,166	14,503	17,021	13,492	2,482	30,394	3,463	43,691	56,512	47,265	17,684	866
\$2,000 under \$3,000.....	16,366	11,629	56,133	39,186	37,164	12,632	24,398	12,632	3,789	19,180	7,361	68,094	44,121	38,866	16,835	4,799
\$3,000 under \$4,000.....	11,788	13,938	51,161	31,015	26,407	11,600	23,230	10,401	3,536	14,399	6,935	64,546	36,182	34,873	12,854	5,075
\$4,000 under \$5,000.....	14,168	12,364	77,053	33,913	30,504	14,168	45,742	13,993	7,443	19,993	11,917	109,884	63,350	63,163	19,009	8,692
\$5,000 under \$6,000.....	13,821	12,364	90,346	36,527	36,151	13,821	55,066	13,821	9,144	13,090	9,759	83,506	40,999	40,999	13,090	7,198
\$6,000 under \$7,000.....	17,318	12,364	129,885	64,446	64,446	17,318	66,795	17,318	11,085	10,542	10,356	79,294	35,161	34,974	10,542	6,893
\$7,000 under \$8,000.....	14,197	12,999	120,236	60,340	60,152	14,197	64,467	14,197	10,514	12,957	11,971	110,551	39,238	37,265	12,957	10,737
\$8,000 under \$9,000.....	7,193	7,193	68,339	33,378	33,378	7,193	36,473	7,193	5,824	9,627	9,627	100,788	35,173	34,187	10,613	10,757
\$9,000 under \$10,000.....	32,135	31,647	383,711	127,776	127,358	32,135	250,267	32,065	43,633	29,701	28,326	351,389	108,243	106,536	29,701	39,410
\$10,000 under \$15,000.....	6,224	6,053	105,295	25,508	25,508	6,224	76,465	6,224	14,689	6,139	6,139	108,449	22,692	22,185	6,446	14,377
\$15,000 under \$20,000.....	5,337	5,148	159,983	21,688	21,027	5,337	129,189	5,309	32,031	5,242	4,886	151,709	20,225	19,404	5,242	27,616
\$20,000 under \$30,000.....	809	771	53,158	3,491	3,262	809	45,477	809	16,384	997	908	67,556	3,884	3,646	997	19,710
\$30,000 under \$50,000.....	132	126	16,810	508	459	132	14,664	132	6,664	187	156	23,911	681	610	186	8,596
\$50,000 or more.....	41	40	15,773	161	152	40	14,148	40	7,504	50	42	15,432	171	142	50	5,955
Returns under \$5,000.....	82,126	18,627	1,182,564	153,883	141,895	52,474	71,195	50,265	10,741	118,365	27,279	1,241,619	211,923	193,204	64,261	13,526
Returns \$5,000 under \$10,000.....	66,698	46,494	485,858	228,604	224,632	66,698	268,510	66,510	44,009	67,196	53,629	484,022	213,922	210,589	66,213	273,272
Returns \$10,000 under \$15,000.....	32,135	31,647	383,711	127,776	127,358	32,135	250,267	32,065	43,633	29,701	28,326	351,389	108,243	106,536	29,701	39,410
Returns \$15,000 or more.....	12,543	12,139	351,019	51,376	50,100	12,543	279,943	12,543	77,272	12,923	12,130	367,057	47,653	45,986	9,922	76,254
Greensboro-High Point, North Carolina																
Total.....	173,734	171,736	865,538	173,097	556,335	173,097	865,538	171,736	173,734	171,736	173,097	865,538	171,736	556,335	173,097	173,734
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	17,201	17,201	17,201	17,201	17,201	(*)	(*)	(*)	(*)	17,201	17,201	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	26,489	26,489	26,489	26,489	26,489	(*)	(*)	(*)	(*)	26,489	26,489	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	47,265	47,265	47,265	47,265	47,265	(*)	(*)	(*)	(*)	47,265	47,265	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	28,502	28,502	28,502	28,502	28,502	(*)	(*)	(*)	(*)	28,502	28,502	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	36,866	36,866	36,866	36,866	36,866	(*)	(*)	(*)	(*)	36,866	36,866	(*)	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	34,873	34,873	34,873	34,873	34,873	(*)	(*)	(*)	(*)	34,873	34,873	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	63,163	63,163	63,163	63,163	63,163	(*)	(*)	(*)	(*)	63,163	63,163	(*)	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	40,999	40,999	40,999	40,999	40,999	(*)	(*)	(*)	(*)	40,999	40,999	(*)	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	34,974	34,974	34,974	34,974	34,974	(*)	(*)	(*)	(*)	34,974	34,974	(*)	(*)	(*)	(*)	(*)
\$8,000 under \$9,000.....	37,265	37,265	37,265	37,265	37,265	(*)	(*)	(*)	(*)	37,265	37,265	(*)	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	10,613	10,613	10,613	10,613	10,613	(*)	(*)	(*)	(*)	10,613	10,613	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	29,701	29,701	29,701	29,701	29,701	(*)	(*)	(*)	(*)	29,701	29,701	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	6,446	6,446	6,446	6,446	6,446	(*)	(*)	(*)	(*)	6,446	6,446	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$30,000.....	5,242	5,242	5,242	5,242	5,242	(*)	(*)	(*)	(*)	5,242	5,242	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	997	997	997	997	997	(*)	(*)	(*)	(*)	997	997	(*)	(*)	(*)	(*)	(*)
\$50,000 or more.....	186	186	186	186	186	(*)	(*)	(*)	(*)	186	186	(*)	(*)	(*)	(*)	(*)
Returns under \$5,000.....	88,909	88,909	88,909	88,909	88,909	(*)	(*)	(*)	(*)	88,909	88,909	(*)	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	66,213	66,213	66,213	66,213	66,213	(*)	(*)	(*)	(*)	66,213	66,213	(*)	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	29,701	29,701	29,701	29,701	29,701	(*)	(*)	(*)	(*)	29,701	29,701	(*)	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	12,922	12,922	12,922	12,922	12,922	(*)	(*)	(*)	(*)	12,922	12,922	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

[Taxable and nontaxable returns]

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Houston, Texas																	
Total.....	621,545	389,395	14,883,132	1,818,139	1,776,938	516,695	3,172,236	514,528	674,851	84,054	1,533,157	233,137	222,876	69,099	332,241	68,915	63,101
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	42,926	3,691	12,593	48,363	46,988	(*)	(*)	(*)	(*)	4,856	1,259	5,787	5,787	-	-	-	-
\$600 under \$1,000.....	30,139	2,436	24,933	35,628	32,878	(*)	(*)	(*)	(*)	5,698	3,937	10,356	9,420	-	-	-	-
\$1,000 under \$2,000.....	48,426	10,371	70,875	85,688	77,559	31,734	16,762	30,740	2,339	6,631	10,299	12,190	9,338	-	-	-	-
\$2,000 under \$3,000.....	42,341	10,585	107,567	85,947	79,465	33,715	43,875	33,524	6,573	8,456	21,943	15,882	14,947	12,035	11,566	12,035	1,718
\$3,000 under \$4,000.....	45,715	17,298	160,894	100,788	98,460	40,417	78,327	40,036	12,177	7,955	28,555	20,633	20,633	6,997	12,285	6,997	1,852
\$4,000 under \$5,000.....	35,742	19,749	161,218	105,545	102,604	32,414	71,095	32,414	11,292	11,505	52,762	34,158	31,919	11,505	25,241	11,321	3,694
\$5,000 under \$6,000.....	44,436	28,992	243,729	151,279	144,055	43,251	116,586	43,061	18,263	6,655	42,432	19,625	17,570	6,655	24,520	6,655	4,134
\$6,000 under \$7,000.....	53,284	40,655	348,936	181,796	177,220	52,258	190,566	52,067	30,643	5,819	44,165	22,472	22,472	5,819	25,019	5,819	4,042
\$7,000 under \$8,000.....	40,296	35,116	298,869	152,011	149,033	39,297	162,559	39,297	26,375	8,127	87,058	35,138	35,138	10,043	52,447	10,043	8,886
\$8,000 under \$9,000.....	47,950	41,257	404,923	178,168	176,793	47,950	238,958	47,950	39,746	10,043	87,058	35,138	35,138	10,043	52,447	10,043	8,886
\$9,000 under \$10,000.....	28,835	27,842	274,358	105,497	105,306	28,835	170,491	28,835	28,690	12,176	142,719	42,229	41,427	12,176	101,450	12,176	18,152
\$10,000 under \$15,000.....	107,378	103,279	1,305,970	383,430	381,872	107,249	903,052	107,120	160,243	1,758	49,173	6,055	5,737	1,870	201,450	1,870	4,457
\$15,000 under \$20,000.....	20,561	18,407	589,167	76,522	74,436	20,559	474,469	20,476	118,257	1,758	49,173	6,055	5,737	1,758	39,982	1,758	9,565
\$20,000 under \$30,000.....	2,907	2,577	194,420	11,067	10,423	2,897	164,134	2,892	60,091	200	12,904	875	794	200	11,088	200	4,016
\$30,000 under \$40,000.....	708	619	94,858	2,586	2,345	705	78,906	701	35,862	36	4,839	131	123	36	4,374	36	2,040
\$40,000 under \$50,000.....	266	227	125,740	942	819	261	101,774	261	54,376	5	1,192	12	12	5	1,011	5	514
\$50,000 under \$60,000.....	246,775	63,075	1,515,073	466,898	442,620	145,369	210,427	143,804	32,434	43,035	1,049,909	91,439	84,476	28,080	42,863	27,896	6,358
Returns \$5,000 under \$10,000.....	214,442	173,862	1,572,836	772,711	762,444	211,232	879,160	210,851	143,716	24,973	186,616	85,772	83,717	24,973	108,213	24,973	17,999
Returns \$10,000 under \$15,000.....	107,378	103,279	1,305,970	383,430	381,872	107,249	903,052	107,120	160,243	12,176	42,229	41,427	41,427	12,176	101,450	12,176	18,152
Returns \$15,000 or more.....	52,950	49,179	1,489,253	195,100	190,002	52,845	1,179,597	52,753	338,458	3,870	98,913	13,697	13,256	3,870	79,715	3,870	20,592
Indianapolis, Indiana																	
Total.....	372,609	222,290	12,933,508	1,069,669	1,033,498	319,561	1,901,367	316,220	381,501	78,222	1,490,712	223,682	215,967	63,394	278,728	63,199	54,226
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	22,019	7,825	14,979	26,338	24,952	(*)	(*)	(*)	(*)	12,138	12,922	19,781	19,392	12,829	10,592	12,829	1,561
\$600 under \$1,000.....	18,202	4,105	40,675	39,521	36,000	22,615	10,306	22,615	1,473	3,017	21,549	17,028	16,833	12,829	10,592	12,829	1,561
\$1,000 under \$2,000.....	27,947	62,642	62,279	47,762	44,989	16,509	17,918	14,587	2,292	9,103	24,638	20,580	18,437	16,238	35,978	16,238	5,783
\$2,000 under \$3,000.....	25,109	12,978	93,447	57,556	53,610	26,572	66,010	26,359	8,100	14,079	63,235	42,138	40,483	11,199	36,691	11,199	5,785
\$3,000 under \$4,000.....	26,714	10,895	119,001	57,556	53,610	26,572	66,010	26,359	10,523	12,270	72,986	37,684	36,419	11,199	48,422	11,005	7,715
\$4,000 under \$5,000.....	12,068	6,081	65,300	36,139	36,139	10,895	33,684	10,895	5,790	8,861	45,250	9,454	9,316	2,726	52,262	7,065	9,194
\$5,000 under \$6,000.....	32,016	21,264	207,923	103,215	98,732	32,016	117,579	31,054	18,842	11,199	89,392	41,290	40,219	11,199	48,422	11,005	7,715
\$6,000 under \$7,000.....	25,680	21,410	192,152	92,422	91,036	25,680	111,432	25,680	18,095	11,199	89,392	41,290	40,219	11,199	48,422	11,005	7,715
\$7,000 under \$8,000.....	29,167	23,723	245,906	109,843	108,245	29,167	142,898	29,167	23,500	11,199	89,392	41,290	40,219	11,199	48,422	11,005	7,715
\$8,000 under \$9,000.....	22,908	22,908	219,501	92,858	92,858	22,908	132,904	22,908	22,082	7,065	83,332	27,159	26,701	7,065	52,262	7,065	9,194
\$9,000 under \$10,000.....	70,721	67,588	850,948	260,952	257,451	70,721	572,789	70,721	101,217	2,494	45,250	9,454	9,316	2,726	38,330	2,726	9,209
\$10,000 under \$15,000.....	19,204	18,557	326,738	69,565	68,488	19,204	243,638	19,204	2,726	2,726	51,006	6,210	5,916	1,753	38,330	1,753	9,209
\$15,000 under \$20,000.....	11,301	10,592	318,361	41,342	40,067	11,301	255,707	11,270	62,147	1,793	1,526	1,455	1,368	335	17,597	335	5,944
\$20,000 under \$30,000.....	1,538	1,432	100,546	6,038	5,730	1,538	86,533	1,538	31,148	340	22,028	1,455	1,368	335	17,597	335	5,944
\$30,000 under \$40,000.....	287	263	37,939	1,099	997	287	32,118	287	14,807	41	5,208	158	147	41	4,225	41	1,870
\$40,000 under \$50,000.....	75	65	32,612	277	238	73	26,282	73	14,180	9	2,299	32	29	9	1,705	9	836
\$50,000 or more.....	147,644	28,418	1,335,583	255,919	233,517	95,772	145,813	93,424	22,458	42,818	1,119,212	100,238	95,852	29,066	46,570	29,066	7,344
Returns \$5,000 under \$10,000.....	121,839	95,385	930,781	434,477	427,010	120,665	538,496	119,704	88,309	23,469	182,378	78,976	76,638	22,398	85,114	22,398	13,500
Returns \$10,000 under \$15,000.....	70,721	67,588	850,948	260,952	257,451	70,721	572,789	70,721	101,217	2,494	45,250	9,454	9,316	2,726	38,330	2,726	9,209
Returns \$15,000 or more.....	32,405	30,899	816,196	118,321	115,520	32,403	644,269	32,371	169,517	4,865	123,790	17,309	16,776	4,865	94,782	4,865	24,188
Jackson, Mississippi																	
Total.....	372,609	222,290	12,933,508	1,069,669	1,033,498	319,561	1,901,367	316,220	381,501	78,222	1,490,712	223,682	215,967	63,394	278,728	63,199	54,226
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	22,019	7,825	14,979	26,338	24,952	(*)	(*)	(*)	(*)	12,138	12,922	19,781	19,392	12,829	10,592	12,829	1,561
\$600 under \$1,000.....	18,202	4,105	40,675	39,521	36,000	22,615	10,306	22,615	1,473	3,017	21,549	17,028	16,833	12,829	10,592	12,829	1,561
\$1,000 under \$2,000.....	27,947	62,642	62,279	47,762	44,989	16,509	17,918	14,587	2,292	9,103	24,638	20,580	18,437	16,238	35,978	16,238	5,783
\$2,000 under \$3,000.....	25,109	12,978	93,447	57,556	53,610	26,572	66,010	26,359	8,100	14,079	63,235	42,138	40,483	11,199	36,691	11,199	5,785
\$3,000 under \$4,000.....	26,714	10,895	119,001	57,556	53,610	26,572	66,010	26,359	10,523	12,270	72,986	37,684	36,419	11,199	48,422	11,005	7,715
\$4,000 under \$5,000.....	12,068	6,081	65,300	36,139	36,139	10,895	33,684	10,895	5,790	8,861	45,250	9,454	9,316	2,726	52,262	7,065	9,194
\$5,000 under \$6,000.....	32,016	21,264	207,923	103,215	98,732	32,016	117,579	31,054	18,842	11,199	89,392	41,290	40,219	11,199	48,422	11,005	7,715
\$6,000 under \$7,000.....	25,680	21,410	192,152	92,422	91,036	25,680	111,432	25,680	18,095	11,199	89,392	41,290	40,219	11,199	48,422	11,005	7,715
\$7,000 under \$8,000.....	29,167	23,723	245,906	109,843	108,245	29,167	142,898	29,167	23,500	11,199	89,392	41,290	40,219	11,199	48,422	11,005	7,715
\$8,000 under \$9,000.....	22																

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]																				
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of exemptions other than age and blindness	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits				
						Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns					Amount (Thousand dollars)	Number of returns					
Jacksonville, Florida										Jersey City, New Jersey										
Total.....	159,330	89,619	1,053,113	445,050	429,462	124,283	638,175	123,159	134,513	245,768	110,341	11,539,314	578,301	547,495	205,580	998,917	203,373	190,045		
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-		
Under \$600.....	14,009	-	3,737	14,219	14,009	-	(*)	(*)	(*)	12,760	11,054	4,290	12,760	12,760	(*)	(*)	(*)	(*)		
\$600 under \$1,000.....	10,451	8,320	20,895	20,895	20,895	8,576	4,096	8,576	586	23,818	14,451	8,846	16,177	16,177	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000.....	13,596	7,315	20,137	24,033	21,758	8,576	7,532	8,576	983	25,775	19,752	35,563	46,697	35,314	22,263	6,126	11,265	842		
\$2,000 under \$3,000.....	9,415	6,897	24,166	20,499	18,826	7,532	23,964	7,532	983	18,695	13,988	64,391	51,935	48,940	20,823	23,687	3,618	3,618		
\$3,000 under \$4,000.....	16,710	7,102	59,314	45,119	38,653	13,988	23,964	12,946	3,723	21,305	10,058	64,036	40,039	36,431	17,697	29,924	16,487	4,560		
\$4,000 under \$5,000.....	15,241	12,532	70,080	42,160	41,118	13,988	39,671	13,988	5,150	21,305	21,305	98,723	37,123	33,918	20,672	63,023	20,672	10,351		
\$5,000 under \$6,000.....	7,939	4,608	26,327	26,327	26,327	7,939	21,211	7,939	3,440	21,305	10,423	136,287	61,540	60,331	24,511	78,314	24,511	12,827		
\$6,000 under \$7,000.....	14,611	11,273	93,809	60,333	60,333	14,611	40,134	14,611	6,141	19,752	8,811	128,191	52,368	52,368	19,752	80,712	19,752	13,697		
\$7,000 under \$8,000.....	8,767	7,824	67,017	25,468	24,216	8,767	35,551	8,767	5,738	13,819	13,819	177,165	62,045	58,052	23,785	114,211	23,785	19,250		
\$8,000 under \$9,000.....	11,266	9,180	94,548	39,850	38,807	11,266	55,951	11,266	9,242	10,232	8,235	87,471	29,198	29,198	10,232	34,563	10,232	9,352		
\$9,000 under \$10,000.....	8,761	7,718	83,481	26,492	26,492	8,761	53,838	8,761	9,056	14,570	8,600	139,044	36,510	36,510	14,570	100,668	14,570	18,154		
\$10,000 under \$15,000.....	18,446	17,423	217,252	62,737	62,737	18,446	148,250	18,377	26,261	28,575	24,618	343,168	94,710	93,950	28,575	245,688	28,575	44,756		
\$15,000 under \$20,000.....	5,242	4,866	89,092	18,708	18,228	5,242	65,133	5,242	12,740	6,816	5,932	114,775	22,530	21,896	6,816	89,521	6,816	17,861		
\$20,000 under \$30,000.....	3,450	3,161	98,268	12,587	12,587	3,450	79,596	3,369	18,900	3,393	2,733	88,548	10,669	9,971	3,393	71,703	3,393	17,273		
\$30,000 under \$50,000.....	590	509	36,950	2,092	2,066	590	33,171	590	12,246	991	339	25,330	1,465	1,327	991	21,534	991	7,885		
\$50,000 under \$100,000.....	117	101	15,498	450	397	116	13,093	116	6,122	97	85	12,539	332	291	96	10,439	96	4,738		
\$100,000 under \$200,000.....	34	28	30,577	117	101	34	24,743	34	14,163	28	25	11,672	89	78	28	8,706	28	4,867		
\$200,000 or more.....	80,108	22,829	1,812,243	169,689	157,581	45,131	67,790	44,088	10,465	113,618	24,721	127,512	206,844	183,483	73,431	122,898	71,224	19,385		
Returns under \$5,000.....	51,343	40,793	382,463	178,470	176,175	51,343	206,440	51,343	33,616	92,849	51,888	668,197	241,661	236,459	92,849	428,468	92,849	73,281		
Returns \$5,000 under \$10,000.....	18,446	17,423	217,252	62,737	62,737	18,377	148,250	18,377	26,261	28,575	24,618	343,168	94,710	93,950	28,575	245,688	28,575	44,756		
Returns \$10,000 under \$15,000.....	9,433	8,664	272,155	34,154	33,315	9,432	215,695	9,351	64,171	10,726	9,114	252,864	35,086	33,563	10,725	201,903	10,725	52,623		
Kansas City, Missouri and Kansas																				
Total.....	83,202	50,664	1,505,844	238,920	233,262	68,391	300,736	67,595	54,631	453,244	265,786	13,434,470	1,298,361	1,228,768	382,130	2,122,005	380,543	417,981		
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Under \$600.....	7,376	-	2,386	7,376	7,376	-	-	-	-	20,530	11,387	6,233	22,150	21,137	(*)	(*)	(*)	(*)		
\$600 under \$1,000.....	13,685	7,315	16,166	18,579	17,384	9,604	3,425	9,604	487	16,144	11,387	13,244	23,002	19,005	32,163	15,403	32,163	2,185		
\$1,000 under \$2,000.....	5,546	3,161	14,639	11,143	10,944	7,791	12,975	7,592	1,906	29,383	9,401	74,151	97,631	46,784	23,917	46,784	22,730	4,199		
\$2,000 under \$3,000.....	4,523	10,889	15,676	10,501	7,382	7,791	7,791	7,592	1,906	28,093	7,896	95,723	65,390	54,477	22,675	42,284	22,478	6,369		
\$3,000 under \$4,000.....	3,075	14,096	14,096	10,706	10,706	8,195	20,988	7,797	3,383	33,460	14,116	150,659	74,924	74,491	31,527	78,810	31,527	12,470		
\$4,000 under \$5,000.....	6,160	33,991	21,418	21,418	20,820	14,643	8,195	33,989	3,383	32,989	18,374	181,160	103,912	95,809	30,837	91,417	30,837	14,571		
\$5,000 under \$6,000.....	14,643	13,603	102,983	48,861	48,861	14,643	61,205	14,444	9,758	29,678	14,485	194,993	95,843	93,642	28,714	108,813	28,714	18,203		
\$6,000 under \$7,000.....	11,768	11,768	99,320	49,791	49,791	11,768	55,421	11,768	8,943	33,496	33,496	327,353	145,869	141,126	43,294	183,217	43,294	20,540		
\$7,000 under \$8,000.....	7,676	6,636	73,336	29,023	29,023	7,676	46,878	7,676	8,184	25,007	22,203	212,567	89,456	87,559	25,007	121,092	25,007	20,540		
\$8,000 under \$10,000.....	6,583	5,827	78,956	24,396	24,396	6,583	55,847	6,583	10,216	33,460	22,023	242,201	92,799	91,850	25,651	141,962	25,651	23,973		
\$10,000 under \$15,000.....	1,267	1,112	20,662	3,115	3,115	1,267	16,081	1,267	3,159	18,761	18,152	1,027,293	314,919	313,740	84,639	675,748	84,639	119,019		
\$15,000 under \$20,000.....	709	662	20,975	2,909	2,909	709	16,133	709	4,029	11,710	10,972	328,292	44,274	41,943	11,647	227,310	11,647	43,350		
\$20,000 under \$30,000.....	154	149	10,704	642	622	154	9,380	154	3,432	1,739	1,575	113,057	6,720	6,264	1,739	93,916	1,739	33,834		
\$30,000 under \$50,000.....	18	17	2,292	75	73	18	2,042	18	938	328	300	42,431	1,258	1,275	327	35,347	327	16,008		
\$50,000 under \$100,000.....	2	2	432	12	12	2	361	2	199	88	74	28,225	319	275	84	24,101	84	12,408		
\$100,000 or more.....	34,241	6,990	1,621,193	58,341	53,829	19,450	21,213	19,032	3,166	179,161	44,818	1,402,894	333,753	287,733	111,428	164,730	110,043	25,232		
Returns under \$5,000.....	40,247	35,906	309,630	149,092	148,495	40,247	179,648	39,849	10,214	136,821	108,583	1,158,273	527,878	509,936	153,504	646,460	153,504	106,950		
Returns \$5,000 under \$10,000.....	18,446	17,423	217,252	62,737	62,737	18,446	179,648	18,446	26,261	10,726	10,726	114,775	22,530	21,896	6,816	89,521	6,816	17,861		
Returns \$10,000 under \$15,000.....	9,433	8,664	272,155	34,154	33,596	9,433	55,877	9,351	10,214	10,726	81,152	1,027,293	314,919	313,740	84,639	675,748	84,639	119,019		
Returns \$15,000 or more.....	2,131	1,941	55,065	7,024	6,542	2,131	43,998	2,131	11,756	32,623	31,233	826,010	121,811	117,309	32,559	635,067	32,559	166,780		

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns					Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns
Knoxville, Tennessee																	
Total.....	121,329	66,429	1,789,109	315,920	305,927	102,088	488,397	101,700	96,633	103,422	60,912	1,705,919	278,864	266,017	90,705	459,525	87,569
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-
Under \$600.....	7,077	4,249	2,047	7,465	7,465	-	(*)	(*)	(*)	8,958	3,779	5,157	14,059	13,858	11,031	6,654	815
\$600 under \$1,000.....	6,502	4,249	5,205	23,208	19,365	9,763	4,569	9,763	644	11,796	2,582	18,698	16,397	15,393	12,937	10,046	3,793
\$1,000 under \$2,000.....	15,522	29,718	21,587	23,708	13,814	9,381	11,734	9,381	1,766	6,047	7,655	15,229	11,213	8,439	24,397	24,397	3,793
\$2,000 under \$3,000.....	8,646	29,718	23,939	13,853	13,461	8,451	16,416	8,451	2,531	8,880	7,655	30,739	15,167	14,363	19,352	19,352	2,586
\$3,000 under \$4,000.....	10,733	8,448	48,415	34,354	32,427	9,770	21,882	9,770	3,378	7,998	8,840	35,345	18,569	15,212	7,998	19,352	2,586
\$4,000 under \$5,000.....	10,185	8,257	55,319	33,239	33,239	10,185	27,204	10,185	4,210	10,066	9,164	56,620	42,453	39,498	9,865	24,694	3,743
\$5,000 under \$6,000.....	9,056	5,971	58,546	37,946	35,825	9,056	26,253	9,056	4,000	15,393	9,164	105,814	41,499	41,298	15,393	66,719	10,972
\$6,000 under \$7,000.....	9,643	6,558	72,395	23,729	23,729	9,643	48,511	9,643	8,258	15,393	7,959	90,172	32,237	32,237	10,169	59,309	10,252
\$7,000 under \$8,000.....	13,687	13,687	123,601	48,753	48,365	13,687	74,262	13,687	12,035	10,169	17,439	207,950	64,916	64,465	17,955	142,314	24,760
\$8,000 under \$9,000.....	12,300	11,461	144,487	41,259	40,383	12,300	96,646	12,300	17,010	17,955	2,582	44,090	64,916	64,465	17,955	142,314	24,760
\$9,000 under \$10,000.....	4,789	4,570	81,478	17,713	17,647	4,789	58,993	4,789	11,284	2,614	2,350	67,545	8,752	8,752	2,378	55,909	13,527
\$10,000 under \$15,000.....	2,662	2,510	76,518	1,916	1,870	2,662	61,250	2,662	15,120	2,378	2,350	67,545	1,130	1,040	303	57,937	6,607
\$15,000 under \$20,000.....	475	444	30,697	1,914	1,762	475	29,947	475	9,376	303	283	20,425	186	186	53	17,937	2,659
\$20,000 or more.....	65	58	8,722	252	231	65	7,722	65	3,619	53	50	6,499	215	186	53	5,775	1,313
\$200,000 or more.....	20	18	7,305	75	72	20	6,787	20	3,370	10	8	3,073	37	30	10	2,419	1,313
Returns under \$5,000.....	58,447	12,894	130,042	100,764	94,605	39,270	54,822	39,076	8,350	44,482	12,237	110,372	78,418	70,077	31,966	50,403	7,194
\$5,000 under \$10,000.....	42,570	34,473	309,860	143,667	141,157	42,570	176,230	42,376	28,504	35,627	25,963	252,606	116,188	113,032	35,426	130,722	24,966
\$10,000 under \$15,000.....	12,300	11,461	144,487	41,259	40,383	12,300	96,646	12,300	17,010	17,955	2,582	44,090	64,916	64,465	17,955	142,314	24,760
Returns \$15,000 or more.....	8,012	7,601	204,720	30,230	29,582	8,012	160,699	8,012	42,769	5,358	5,273	141,591	19,342	18,443	5,358	116,086	30,649
Little Rock-North Little Rock, Arkansas																	
Total.....	124,229	73,622	1,943,128	359,826	348,155	107,587	597,379	107,023	113,111	108,987	66,405	1,710,311	312,931	304,582	95,718	406,412	76,982
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-
Under \$600.....	11,195	6,320	6,135	12,582	11,383	-	-	-	-	6,997	2,638	2,732	7,180	7,180	13,805	6,488	925
\$600 under \$1,000.....	14,432	25,009	25,009	23,635	22,248	11,709	7,654	11,521	1,083	14,794	2,638	21,028	20,025	20,025	8,528	9,653	1,436
\$1,000 under \$2,000.....	10,263	37,216	37,216	24,349	22,774	8,104	17,865	7,916	2,770	10,865	5,687	39,152	30,079	28,109	9,627	13,891	1,739
\$2,000 under \$3,000.....	10,234	24,413	46,444	23,876	22,490	10,234	25,721	10,234	4,160	10,756	10,477	47,836	30,438	30,254	13,573	33,942	5,285
\$3,000 under \$4,000.....	7,569	41,338	41,338	17,641	16,641	7,569	24,413	7,381	3,862	5,041	10,477	27,464	15,858	13,704	6,714	21,263	3,247
\$4,000 under \$5,000.....	13,346	7,331	88,438	38,291	35,705	13,346	55,473	13,346	9,187	6,714	6,714	43,532	27,334	27,334	6,714	21,263	6,149
\$5,000 under \$6,000.....	16,850	14,828	131,727	58,541	58,541	16,850	71,998	16,850	11,719	10,149	10,149	76,080	37,643	36,474	10,149	40,064	6,302
\$6,000 under \$7,000.....	7,402	7,402	70,416	23,876	22,490	7,402	38,056	7,402	6,208	9,415	12,486	48,342	37,110	37,110	9,415	42,270	6,779
\$7,000 under \$8,000.....	22,687	21,086	274,150	87,617	86,575	22,687	180,843	22,687	31,584	14,261	13,924	169,180	52,604	51,864	14,261	110,015	4,794
\$8,000 under \$9,000.....	5,337	5,200	90,756	19,946	19,227	5,337	67,476	5,337	12,977	2,122	1,780	35,954	6,707	6,331	2,087	24,816	4,951
\$9,000 under \$10,000.....	3,938	3,833	102,952	15,767	15,294	3,938	78,785	3,938	17,844	2,087	1,874	61,219	7,802	7,171	2,087	48,105	11,634
\$10,000 under \$15,000.....	356	351	23,477	1,626	1,546	356	20,360	356	7,317	364	364	24,379	1,561	1,438	364	19,767	6,971
\$15,000 under \$20,000.....	47	43	6,297	189	169	47	5,437	47	2,517	61	57	7,398	236	220	61	6,057	2,701
\$20,000 or more.....	9	8	4,066	26	21	9	3,700	9	1,882	5	5	4,452	18	16	5	2,419	1,163
Returns under \$5,000.....	46,688	10,203	110,952	86,097	80,360	30,046	51,239	29,670	8,014	53,726	14,996	132,687	106,077	102,938	41,477	52,815	7,697
\$5,000 under \$10,000.....	45,166	32,898	331,919	148,559	144,963	45,166	189,540	44,978	30,976	36,361	33,406	275,042	137,926	134,604	35,376	142,428	22,809
Returns \$10,000 under \$15,000.....	22,687	21,086	274,150	87,617	86,575	22,687	180,843	22,687	31,584	14,261	13,924	169,180	52,604	51,864	14,261	110,015	4,794
Returns \$15,000 or more.....	9,688	9,435	227,547	37,553	36,257	9,688	175,757	9,688	42,537	4,639	4,079	133,402	16,324	15,176	4,604	101,154	27,419

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of joint returns	Number of returns	Taxable income (Thousand dollars)	Number of exemptions other than age and blindness	Income tax after credits	
					Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns								Amount (Thousand dollars)	Number of returns
Los Angeles-Long Beach, California																	
Total.....	85,851	56,715	1,589,878	262,325	78,424	355,285	255,334	78,424	64,009	2,665,772	1,392,859	7,074	2,221,199	13,199,253	2,199,693	2,752,578	-
No adjusted gross income.....																	
Under \$600.....	20,456	6,663	33,544	24,404	14,410	14,806	23,022	14,410	2,208	152,096	6,941	180,998	180,998	173,351	18,287	1,001	18,287
\$600 under \$1,000.....										93,478	8,003	129,921	129,921	129,921	169,503	88,604	167,404
\$1,000 under \$2,000.....										248,919	38,459	370,703	370,703	370,703	169,503	88,604	167,404
\$2,000 under \$3,000.....										199,797	45,836	392,206	392,206	392,206	169,503	88,604	167,404
\$3,000 under \$4,000.....										189,631	55,505	660,055	660,055	660,055	169,503	88,604	167,404
\$4,000 under \$5,000.....	10,339		40,330	23,268	9,352	19,770	23,268	9,352	3,063	198,574	72,000	897,845	897,845	897,845	181,134	461,160	176,990
\$5,000 under \$6,000.....										169,909	81,878	939,922	939,922	939,922	163,522	454,140	159,578
\$6,000 under \$7,000.....	14,508	10,585	83,830	46,015	14,508	45,104	43,844	14,508	7,074	1,100,958	97,413	1,470,635	1,470,635	1,470,635	163,522	454,140	159,578
\$7,000 under \$8,000.....	16,925	15,938	132,389	73,644	16,925	69,760	73,644	16,925	11,206	196,266	124,192	587,644	587,644	587,644	193,769	798,356	193,769
\$8,000 under \$9,000.....										169,265	107,588	1,439,874	1,439,874	1,439,874	166,171	856,118	166,171
\$9,000 under \$10,000.....	6,711	6,711	64,448	25,068	6,711	41,254	22,897	6,711	6,882	138,523	105,813	1,319,864	1,319,864	1,319,864	138,523	783,880	138,523
\$10,000 under \$15,000.....	12,465	12,465	144,120	52,645	12,465	34,157	51,870	12,465	15,786	448,583	392,666	5,455,221	5,455,221	5,455,221	447,703	3,459,298	447,703
\$15,000 under \$20,000.....	2,790	2,790	280,668	144,727	2,790	35,772	10,921	2,790	6,913	132,386	139,786	2,598,343	2,598,343	2,598,343	126,084	1,793,364	126,084
\$20,000 under \$30,000.....	1,058	1,058	27,998	4,415	1,058	22,415	4,359	1,058	5,331	105,515	94,810	2,925,859	2,925,859	2,925,859	105,305	2,145,983	105,305
\$30,000 under \$50,000.....	173	168	10,865	809	173	9,162	784	173	3,236	13,152	11,597	874,822	874,822	874,822	13,096	660,055	13,096
\$50,000 under \$100,000.....	27	25	3,405	120	27	2,982	107	27	1,364	2,860	2,488	380,328	380,328	380,328	2,843	280,894	2,843
\$100,000 under \$200,000.....	4	4	2,015	26	4	1,941	24	4	948	963	809	470,175	470,175	470,175	951	364,002	951
\$200,000 or more.....										1,098,362	233,818	12,462,709	12,462,709	12,462,709	671,984	1,019,787	671,984
Returns under \$5,000.....	31,190	7,058	172,505	48,662	23,763	34,575	47,082	23,763	5,271	84,931	516,884	6,271,252	6,271,252	6,271,252	827,232	3,475,870	827,232
Returns \$5,000 under \$10,000.....	38,144	33,234	280,668	144,727	38,144	156,119	140,187	38,144	25,161	132,386	139,786	2,598,343	2,598,343	2,598,343	126,084	1,793,364	126,084
Returns \$10,000 under \$15,000.....	12,465	12,465	144,120	52,645	12,465	34,157	51,870	12,465	15,786	448,583	392,666	5,455,221	5,455,221	5,455,221	447,703	3,459,298	447,703
Returns \$15,000 or more.....	4,052	3,958	92,585	16,291	4,052	72,340	16,195	4,052	17,791	274,876	249,491	7,249,526	7,249,526	7,249,526	274,280	5,244,298	274,280
Medison, Wisconsin																	
Total.....	278,376	164,864	1,978,726	773,225	243,283	1,220,276	744,009	243,283	240,853	90,222	46,988	1,725,867	242,698	242,698	79,975	478,034	79,912
No adjusted gross income.....																	
Under \$600.....	17,690	5,781	5,781	20,564	20,564	11,959	20,564	20,564	1,698	15,382	30,961	16,253	16,253	30,961	15,870	16,360	15,870
\$600 under \$1,000.....	33,337	3,973	45,667	39,951	23,508	11,959	38,897	23,508	2,820	10,302	7,002	24,968	24,968	24,968	6,428	15,278	6,428
\$1,000 under \$2,000.....	24,982	10,692	60,768	48,475	19,437	20,748	40,728	19,437	5,316	6,428	7,002	22,080	22,080	22,080	17,246	34,156	17,246
\$2,000 under \$3,000.....	22,452	9,782	79,693	55,405	22,240	35,239	53,278	22,240	21,075	10,617	10,617	51,678	51,678	51,678	25,908	29,754	25,908
\$3,000 under \$4,000.....	22,012	10,209	97,388	47,363	21,808	55,716	42,461	21,808	8,870	10,617	10,617	36,965	36,965	36,965	4,361	28,315	4,361
\$4,000 under \$5,000.....	21,187	11,288	71,461	67,520	21,187	55,706	67,520	21,187	8,636	10,617	10,617	62,465	62,465	62,465	31,072	33,621	31,072
\$5,000 under \$6,000.....	22,970	15,077	147,967	64,409	22,012	85,455	60,584	22,012	13,587	10,617	10,617	18,050	18,050	18,050	19,234	19,234	19,234
\$6,000 under \$7,000.....	14,268	14,268	106,364	56,479	14,064	55,418	56,479	14,064	8,708	10,617	10,617	93,829	93,829	93,829	7,776	29,754	7,776
\$7,000 under \$8,000.....	24,441	18,557	207,646	81,490	24,237	128,707	81,286	24,237	21,941	4,361	4,361	36,965	36,965	36,965	4,361	28,315	4,361
\$8,000 under \$9,000.....	14,492	12,318	137,503	64,314	14,492	75,666	64,314	14,492	12,772	6,484	6,484	62,465	62,465	62,465	6,484	33,621	6,484
\$9,000 under \$10,000.....	41,918	39,313	490,581	152,330	41,918	323,238	149,451	41,918	56,734	19,234	18,050	72,459	72,459	72,459	19,234	19,234	19,234
\$10,000 under \$15,000.....	9,563	8,999	161,106	35,296	9,563	115,468	34,564	9,563	22,255	10,617	10,617	93,829	93,829	93,829	5,551	65,980	5,551
\$15,000 under \$20,000.....	7,404	6,870	204,341	29,604	7,404	158,695	28,182	7,404	37,878	3,487	3,487	95,909	95,909	95,909	3,487	71,003	3,487
\$20,000 under \$30,000.....	1,155	1,053	76,063	4,570	1,155	64,685	4,324	1,155	23,326	316	290	21,003	21,003	21,003	316	16,662	316
\$30,000 under \$50,000.....	220	204	28,571	872	219	23,946	769	219	11,025	40	29	5,211	5,211	5,211	40	4,096	40
\$50,000 under \$100,000.....	39	35	12,197	151	120	9,632	120	120	5,287	14	12	4,268	4,268	4,268	14	3,736	14
\$100,000 or more.....																	
Returns under \$5,000.....	120,718	34,899	128,097	212,251	86,993	123,661	196,415	86,993	18,703	37,996	5,455	187,012	187,012	187,012	27,749	48,024	27,749
Returns \$5,000 under \$10,000.....	97,359	73,491	717,770	338,131	95,993	400,951	330,183	95,993	56,644	19,234	18,050	72,459	72,459	72,459	23,585	109,459	23,585
Returns \$10,000 under \$15,000.....	41,918	39,313	490,581	152,330	41,918	323,238	149,451	41,918	56,734	19,234	18,050	72,459	72,459	72,459	19,234	19,234	19,234
Returns \$15,000 or more.....	18,381	17,161	482,278	70,493	18,379	372,426	67,960	18,379	99,772	9,407	9,022	220,220	220,220	220,220	9,407	161,477	9,407

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total number of exemptions	Exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns				Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns
Memphis, Tennessee and Arkansas																
233,095	127,520	1,583,707	685,683	669,778	185,827	952,587	184,281	194,843	407,458	210,218	1,062,763	994,246	326,145	1,695,210	325,101	363,229
	(*)	(*)	(*)	(*)	-	-	-	-	3,496	(*)	7,404	6,046	-	-	-	-
	15,770	13,330	9,273	23,634	21,524	11,012	21,568	1,581	17,774	20,057	20,286	20,286	(*)	(*)	(*)	(*)
	34,230	51,172	61,987	61,016	13,660	17,763	13,660	2,704	55,347	20,163	20,163	20,163	33,008	16,003	31,965	2,270
	22,247	60,265	75,958	62,101	16,298	28,328	16,104	4,369	38,839	13,780	109,827	87,710	30,897	30,757	7,404	7,349
	22,240	9,598	75,958	62,101	16,298	28,328	16,104	4,369	38,839	13,780	109,827	87,710	30,897	30,757	7,404	7,349
	19,965	11,144	91,059	60,964	17,866	40,691	16,903	6,362	34,651	18,787	100,633	96,666	30,264	68,164	30,264	10,465
	10,790	95,021	60,808	60,808	16,593	39,320	16,593	9,814	29,646	18,377	74,757	71,413	28,603	92,660	28,603	14,891
	15,402	9,620	99,078	40,453	15,402	60,329	15,402	9,814	30,270	18,587	81,624	81,624	30,060	109,528	30,060	17,978
	16,912	12,885	127,264	59,366	16,912	72,095	16,912	11,860	16,924	11,301	125,432	55,232	16,933	68,895	16,933	11,551
	14,467	11,383	123,202	59,020	14,467	70,311	14,273	11,985	21,285	16,905	83,272	81,186	21,285	96,470	21,285	16,026
	7,888	5,961	74,823	25,979	7,888	48,020	7,694	8,327	17,531	13,361	54,682	51,135	17,531	105,045	17,531	18,061
	30,440	28,826	364,331	116,625	30,440	234,881	30,440	40,930	47,601	41,111	155,919	152,295	47,600	387,068	47,600	69,792
	6,861	6,576	115,241	23,328	6,861	83,589	6,861	15,720	13,044	12,406	46,538	44,756	13,469	69,792	13,469	32,829
	6,551	6,095	189,793	25,125	6,551	150,723	6,551	36,619	13,044	11,497	48,500	45,875	12,995	289,155	12,995	70,351
	1,098	1,057	72,742	4,472	1,098	62,034	1,098	22,135	2,190	1,961	146,490	7,793	2,180	119,528	2,180	42,769
	191	176	25,173	687	191	21,652	191	59,236	456	396	1,691	1,500	429	47,824	448	21,492
	30	29	13,076	120	30	11,236	30	6,025	145	122	553	486	141	45,582	140	22,945
	115,698	34,124	1,983,962	269,699	69,393	97,795	68,236	15,016	214,852	64,194	449,466	400,950	134,898	184,906	133,856	24,542
	72,225	50,638	519,390	245,627	70,873	290,576	70,873	48,349	115,667	78,531	331,653	340,591	114,414	472,598	114,414	78,509
	30,440	28,826	364,331	116,625	30,440	234,881	30,440	40,930	47,601	41,111	155,919	152,295	47,600	387,068	47,600	69,792
	14,732	13,932	416,024	53,732	14,732	329,235	14,732	90,548	29,338	26,382	864,694	100,430	29,233	670,638	29,231	190,386
Milwaukee, Wisconsin																
546,412	305,113	1,4,217,591	1,545,272	1,474,439	469,311	2,687,699	467,268	529,181	648,166	357,602	1,801,302	1,730,235	554,321	3,075,452	550,483	618,769
	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-
	30,924	4,332	11,207	41,578	35,123	35,123	35,123	(*)	35,822	35,822	38,579	37,778	(*)	(*)	(*)	(*)
	21,148	17,074	17,185	31,592	25,137	45,518	23,014	3,452	72,380	6,178	22,102	88,742	31,830	31,091	57,022	4,433
	56,335	8,665	82,189	69,793	63,279	34,587	23,014	5,159	45,497	5,269	101,052	81,010	36,364	54,444	37,426	8,098
	37,075	13,514	158,199	105,246	75,097	38,593	38,593	11,833	41,092	7,533	74,583	63,075	37,426	77,998	37,426	11,853
	45,163	6,685	110,612	56,664	62,789	23,038	23,038	10,389	31,762	9,248	60,349	54,371	31,362	81,758	30,761	12,680
	24,817	17,074	195,251	95,430	112,189	34,947	34,947	18,201	38,754	15,232	93,051	91,182	36,042	119,989	35,842	19,839
	35,148	23,382	256,663	124,574	145,965	39,421	39,421	24,231	42,339	29,373	267,500	231,028	39,108	344,281	39,108	32,452
	39,621	28,382	256,663	124,574	145,965	39,421	39,421	24,231	42,339	29,373	267,500	231,028	39,108	344,281	39,108	32,452
	35,691	24,302	287,281	116,944	156,351	35,691	35,691	26,112	52,836	44,127	207,501	203,280	51,881	230,508	51,681	38,593
	26,654	21,375	225,450	94,566	91,382	26,453	26,453	22,816	52,836	44,127	207,501	203,280	51,881	230,508	51,681	38,593
	45,566	40,631	433,393	168,267	165,513	45,566	266,787	45,376	49,458	43,326	194,272	193,117	49,458	265,826	49,458	44,697
	124,447	106,386	1,348,679	423,385	418,500	112,447	899,332	112,384	114,804	109,498	453,811	448,289	114,804	848,618	114,679	147,405
	21,183	20,482	354,466	78,946	77,714	21,183	253,531	21,383	28,417	27,531	107,886	107,886	28,417	335,886	28,417	64,069
	15,224	13,913	435,006	63,044	15,224	324,118	15,218	77,956	19,493	17,892	79,811	76,375	19,493	411,736	19,493	97,867
	2,391	2,205	157,778	9,691	2,391	125,021	2,391	43,626	3,056	2,791	12,790	11,991	3,051	160,376	3,051	56,168
	425	379	55,136	1,601	423	42,979	423	19,131	562	512	2,224	2,001	560	58,975	560	26,827
	102	87	38,676	353	100	28,843	99	13,430	204	181	772	681	204	59,598	204	30,827
	211,960	34,297	1,449,773	368,060	135,472	196,888	134,095	30,878	257,034	33,568	390,312	344,138	169,374	245,604	166,462	37,068
	182,680	127,364	1,378,078	599,981	816,718	181,475	136,786	136,786	224,596	165,626	724,966	738,814	218,148	954,760	217,617	158,783
	112,447	106,386	1,348,679	423,385	418,500	112,447	138,736	112,384	114,804	109,498	453,811	448,289	114,804	848,618	114,679	147,405
	39,325	37,066	1,041,061	153,646	149,614	774,791	39,315	202,781	51,732	48,910	205,083	196,519	51,725	1,026,570	51,725	275,513

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits			
						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
Mobile, Alabama																													
Total.....	114,414	67,527	1,723,992	326,915	319,323	91,882	419,473	91,323	78,940	181,002	102,893	1,245,311	480,315	465,395	148,365	783,829	147,208	159,575											
No adjusted gross income.....																													
Under \$600.....	6,988	-	2,361	6,988	6,988	-	-	-	-	9,923	(*)	(*)	13,938	12,780	-	-	-	-											
\$1,000 under \$2,000.....	15,353		18,671	20,688	19,653					13,613	4,050	2,537	16,312	16,118															
\$2,000 under \$3,000.....	13,072	8,391	35,057	35,202	34,781	16,033	15,802	15,823	2,308	13,048	9,052	18,423	21,319	16,711	9,198	3,185	453												
\$3,000 under \$4,000.....	10,311		36,407	35,202	34,781	9,890	15,535	9,890	2,369	15,232		62,851	41,878	41,878	16,880	29,717	2,198												
\$4,000 under \$5,000.....	16,949	14,248	89,388	68,125	65,844	14,879	32,415	14,879	4,896	12,096	14,617	54,654	28,830	28,830	10,938	31,049	4,960												
\$5,000 under \$6,000.....	9,897	5,613	64,701	24,439	24,229	9,897	39,423	9,897	6,404	13,441	8,463	74,631	41,305	40,147	13,441	39,141	6,017												
\$6,000 under \$7,000.....	13,053	12,017	95,516	44,561	42,490	13,053	52,430	13,053	8,203	16,189	21,014	60,559	56,100	55,712	16,189	67,810	9,942												
\$7,000 under \$8,000.....										7,140			25,469	25,469	7,140	34,670	7,140												
\$8,000 under \$9,000.....	8,164	7,196	72,121	25,551	25,551	8,164	45,363	7,954	7,563	12,152	12,152	113,974	42,244	42,244	12,152	69,305	11,461												
\$9,000 under \$10,000.....	14,265	13,950	166,102	52,922	52,714	14,265	107,030	14,127	18,363	22,470	21,759	265,807	77,476	75,733	22,470	178,066	31,141												
\$10,000 under \$15,000.....	3,300	3,266	55,566	11,745	11,676	3,300	39,886	3,300	7,602	8,426	6,241	111,850	22,939	22,939	6,590	81,147	15,612												
\$15,000 under \$20,000.....	2,078	1,885	62,001	8,111	7,537	2,078	47,319	2,078	11,348	4,276	4,166	117,915	16,136	15,395	4,234	93,353	21,981												
\$20,000 under \$50,000.....	266	250	17,116	1,051	984	260	11,477	260	4,733	871	804	57,284	3,300	3,160	4,234	48,248	17,305												
\$50,000 under \$100,000.....																													
\$100,000 under \$200,000.....	50	45	6,463	205	184	50	5,530	50	2,534	157	143	20,179	596	541	156	17,105	7,815												
\$200,000 or more.....	11	9	5,862	37	32	11	5,230	11	2,617	43	40	20,893	156	144	43	19,121	10,029												
Returns under \$5,000.....	50,875	13,542	1,108,846	107,245	105,158	29,383	38,306	29,173	5,702	83,268	18,503	1,877,705	154,775	146,499	50,835	79,657	12,222												
Returns \$5,000 under \$10,000.....	43,569	34,580	302,037	145,399	141,038	42,534	162,660	42,323	26,042	63,167	51,238	204,937	204,937	201,464	63,167	267,131	43,469												
Returns \$10,000 under \$15,000.....	14,265	13,950	166,102	52,922	52,714	14,265	107,030	14,127	18,363	22,470	21,759	265,807	77,476	75,733	22,470	178,066	31,141												
Returns \$15,000 or more.....	5,705	5,455	147,007	21,149	20,413	5,700	111,477	5,700	28,833	11,937	11,933	328,121	43,127	41,699	11,893	298,975	72,743												
New Orleans, Louisiana																													
Total.....	130,638	71,604	1,046,952	337,627	317,622	114,607	712,324	113,625	146,400	331,175	190,771	1,244,176	987,554	960,863	278,239	1,533,015	275,917	315,588											
No adjusted gross income.....																													
Under \$600.....	23,701		26,639	27,957	26,418																								
\$1,000 under \$2,000.....	11,463	5,522	29,042	22,676	14,825	12,553	7,301	12,553	1,029	14,752	13,206	11,462	16,398	15,987	(*)	(*)	(*)												
\$2,000 under \$3,000.....	7,211		23,811	17,337	16,779																								
\$3,000 under \$4,000.....																													
\$4,000 under \$5,000.....	6,230	8,983	28,116	13,002	12,020	6,230	19,479	6,230	3,211	27,309	9,678	124,430	74,758	72,329	23,891	63,620	10,198												
\$5,000 under \$6,000.....	8,518	5,636	46,888	13,476	13,104	8,518	33,533	8,518	5,636	33,999	22,549	188,487	114,135	114,135	31,815	93,345	14,828												
\$6,000 under \$7,000.....	8,751	5,363	55,363	31,476	31,104	7,671	28,633	7,671	4,610	21,629	16,173	140,019	81,479	80,589	20,589	70,205	11,426												
\$7,000 under \$8,000.....																													
\$8,000 under \$9,000.....	14,122	10,197	112,506	41,200	38,256	14,122	72,021	14,122	11,860	22,203	22,176	189,530	99,685	96,658	25,203	101,782	16,353												
\$9,000 under \$10,000.....	10,440	9,459	98,415	34,822	34,636	10,440	60,515	10,440	10,121	21,187	18,758	200,806	75,834	72,807	21,187	117,852	19,629												
\$10,000 under \$15,000.....	28,208	26,217	335,675	100,037	96,404	28,208	231,901	28,208	41,268	48,036	43,703	579,634	178,993	177,491	48,036	390,000	47,073												
\$15,000 under \$20,000.....	5,598	5,313	94,002	19,259	18,622	5,598	71,181	5,598	13,848	11,507	10,205	195,019	41,953	40,927	11,507	141,499	27,833												
\$20,000 under \$50,000.....	4,361	3,810	121,976	16,212	15,313	4,361	98,342	4,361	24,325	10,403	9,387	296,089	40,536	38,876	10,397	236,861	56,864												
\$50,000 under \$100,000.....	702	655	46,051	2,714	2,568	698	39,225	698	14,134	1,522	1,302	99,883	6,054	5,786	1,522	83,066	30,289												
\$100,000 under \$200,000.....	116	101	15,150	438	384	116	13,216	116	6,116	289	254	37,594	1,141	1,024	288	31,623	14,571												
\$200,000 or more.....	35	31	14,566	129	119	35	12,857	35	6,653	75	62	29,532	272	238	72	23,935	12,973												
Returns under \$5,000.....	49,787	7,355	1,106,360	78,339	68,197	34,839	50,899	33,857	7,830	139,165	33,293	1,339,114	278,828	264,043	89,462	473,935	23,245												
Returns \$5,000 under \$10,000.....	41,831	28,122	313,171	120,500	116,016	40,752	194,702	40,752	32,226	120,178	92,565	872,311	432,479	432,479	116,954	473,935	77,741												
Returns \$10,000 under \$15,000.....	28,208	26,217	335,675	100,037	96,404	28,208	231,901	28,208	41,268	48,036	43,703	579,634	178,993	177,491	48,036	390,000	47,073												
Returns \$15,000 or more.....	10,812	9,910	291,746	38,751	37,005	10,808	234,822	10,808	65,076	23,796	21,210	658,117	89,956	86,850	23,787	516,983	144,529												

Footnote at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Taxable income		Income tax after credits			
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
New York, New York																
Total.....	4,603,416	2,242,796	199,326,491	11,866,870	11,207,106	3,981,247	25,259,286	3,951,017	5,773,063	717,257	371,981	16,144,408	1,968,270	1,871,104	626,436	885,293
No adjusted gross income.....	4,941	3,131	266,520	12,623	11,272	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-
Under \$600.....	209,448	5,397	76,067	232,444	227,110	30,041	1,359	30,041	193	37,724	37,724	13,655	38,722	37,724	6,850	41
\$600 under \$1,000.....	168,285	6,282	133,198	192,875	186,125	297,571	1,511,219	289,020	21,349	48,595	12,668	20,427	27,112	26,693	285	2,373
\$1,000 under \$2,000.....	429,051	43,145	642,437	693,630	595,236	256,792	304,530	246,634	43,902	86,176	68,420	146,380	86,176	68,420	16,707	2,691
\$2,000 under \$3,000.....	326,346	65,291	806,407	630,562	555,236	347,480	630,228	342,386	97,733	58,310	7,948	146,380	99,677	43,653	62,167	9,062
\$3,000 under \$4,000.....	383,094	94,817	1,340,718	821,536	745,274	364,042	894,302	360,342	143,927	47,446	7,948	167,921	85,665	76,010	44,605	13,400
\$4,000 under \$5,000.....	382,003	128,914	1,726,092	879,640	817,236	364,042	894,302	360,342	143,927	54,662	17,622	246,807	121,768	116,566	54,451	21,735
\$5,000 under \$6,000.....	384,067	154,332	2,105,220	985,554	936,543	372,900	1,137,913	371,461	185,549	65,126	23,054	357,579	165,475	156,280	64,704	33,361
\$6,000 under \$7,000.....	323,973	160,353	2,102,443	839,147	797,644	322,556	1,226,680	322,139	203,436	44,880	26,357	292,985	137,273	134,010	43,882	26,958
\$7,000 under \$8,000.....	297,346	183,161	2,216,089	844,496	807,150	297,341	1,321,834	296,551	223,049	38,392	24,054	291,648	120,340	120,340	38,392	29,145
\$8,000 under \$9,000.....	259,393	179,456	2,203,680	790,271	759,137	258,976	1,329,387	258,976	226,787	50,371	40,428	429,356	190,836	184,635	50,371	40,561
\$9,000 under \$10,000.....	245,753	187,341	2,336,007	815,615	798,116	245,555	1,428,085	245,555	247,501	42,022	38,029	398,410	154,075	150,447	41,024	40,371
\$10,000 under \$15,000.....	706,578	604,002	8,497,691	2,403,145	2,343,107	705,807	5,570,278	705,807	1,001,151	123,679	107,348	1,495,861	438,499	430,211	1,007,611	181,337
Returns \$15,000 under \$20,000.....	227,579	201,324	3,867,153	787,578	763,971	227,235	2,737,490	227,235	537,342	39,014	34,606	665,824	140,904	137,886	93,014	94,727
\$20,000 under \$30,000.....	206,067	183,016	5,922,066	739,862	700,138	206,140	4,425,964	206,090	1,070,668	34,668	32,058	987,910	129,896	123,799	785,344	192,856
\$30,000 under \$40,000.....	35,411	31,240	2,380,871	129,604	119,034	35,354	1,835,802	35,334	650,352	4,959	4,682	331,006	19,751	18,375	4,954	101,698
\$40,000 under \$50,000.....	9,538	8,223	1,278,637	34,263	30,625	9,492	976,451	9,486	436,589	948	883	123,824	3,664	3,343	947	47,750
\$50,000 or more.....	4,003	3,372	1,758,235	14,024	12,260	3,965	1,287,765	3,959	683,536	221	192	110,976	853	765	221	49,914
Returns under \$5,000.....	1,903,168	346,977	14,658,399	3,483,310	3,139,381	1,295,926	1,981,638	1,268,423	307,103	272,972	38,290	1,659,029	462,077	411,014	185,247	46,613
Returns \$5,000 under \$10,000.....	1,510,532	864,642	10,963,439	4,273,083	4,098,590	1,497,328	6,443,899	1,494,683	1,086,222	240,792	151,922	1,769,978	772,626	745,711	238,373	170,397
Returns \$10,000 under \$15,000.....	706,378	604,002	8,497,691	2,403,145	2,343,107	705,807	5,570,278	705,807	1,001,151	123,679	107,348	1,495,861	438,499	430,211	123,012	181,337
Returns \$15,000 or more.....	483,138	427,175	15,206,962	1,705,532	1,656,028	482,186	11,263,471	482,186	3,376,487	79,810	74,421	2,219,540	295,068	284,168	79,804	486,946
Newport News-Hampton, Virginia																
Total.....	91,176	53,262	1,627,748	266,282	259,910	76,475	370,640	76,475	68,912	217,608	132,004	11,428,319	648,449	630,480	181,354	154,421
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-
Under \$600.....	9,853	-	6,155	14,376	14,184	-	-	-	-	(*)	8,314	5,245	23,857	23,857	-	-
\$600 under \$1,000.....	9,793	-	14,187	12,067	11,068	14,930	12,833	14,930	1,922	25,349	8,314	33,853	49,028	48,450	13,788	755
\$1,000 under \$2,000.....	14,316	13,080	43,478	29,235	27,238	-	-	-	-	19,586	10,649	49,126	42,589	42,589	18,003	2,655
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	14,702	-	52,064	37,779	34,783	20,522	2,836
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	18,805	10,479	86,969	56,077	54,995	40,651	6,425
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	16,471	12,116	90,071	52,700	49,512	43,723	6,996
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	17,999	11,924	117,153	66,945	63,564	55,225	8,790
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	20,214	17,940	148,975	73,421	72,422	20,214	12,642
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	15,413	14,222	132,302	55,806	55,806	15,413	12,531
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	12,369	10,372	118,203	47,707	46,708	22,369	11,698
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	28,691	26,691	339,437	103,831	102,584	28,691	39,128
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	5,686	5,190	94,998	18,798	18,665	5,686	13,346
Returns \$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	4,085	3,784	113,104	14,773	14,176	4,085	21,191
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	514	481	34,579	2,077	1,919	514	10,268
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	65	59	6,605	236	204	65	3,361
\$30,000 or more.....	-	-	-	-	-	-	-	-	-	319	8	4,073	33	28	9	1,840
Returns under \$5,000.....	39,484	5,932	186,047	65,446	62,258	26,864	39,590	26,864	6,208	96,121	29,447	1,226,817	212,122	204,891	62,249	12,670
Returns \$5,000 under \$10,000.....	28,528	25,256	207,319	113,450	111,067	26,447	102,003	26,447	16,706	82,467	66,574	666,705	296,579	288,012	80,085	52,617
Returns \$10,000 under \$15,000.....	17,944	17,245	215,607	69,765	69,415	17,944	136,880	17,944	23,960	103,831	102,584	28,691	18,798	18,665	28,691	39,128
Returns \$15,000 or more.....	5,220	4,829	118,775	17,621	17,170	5,220	92,167	5,220	22,038	10,349	9,322	235,360	35,917	34,995	196,096	50,006

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

[Taxable and nontaxable returns]

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data. Description of the Sample and Limitations of the Data."

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data. Description of the Sample and Limitations of the Data."

[Taxable and nontaxable returns]

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."

Footnotes at end of table.

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions other than age and blindness	Taxable income		Number of exemptions other than age and blindness	Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions other than age and blindness	Total number of exemptions	Taxable income		Income tax after credits	
					Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Richmond, Virginia																		
Total.....	176,194	82,811	1,315,920	439,018	421,317	135,003	859,599	154,004	179,209	314,623	158,956	12,576,919	843,789	815,690	277,190	1,686,351	337,957	
No adjusted gross income.....	(*)	(*)	-	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	
Under \$600.....	14,484	8,549	8,549	15,062	14,869	17,623	5,390	17,623	759	13,720	14,329	4,269	14,329	13,923	(*)	(*)	(*)	
\$0 under \$1,000.....	22,364	31,910	31,910	38,810	37,041	35,893	35,390	35,893	759	10,074	12,706	8,139	12,706	12,706	(*)	(*)	(*)	
\$1,000 under \$2,000.....	15,206	39,669	39,669	28,741	25,385	22,533	32,479	22,533	4,926	16,792	32,188	50,144	46,623	42,524	28,148	13,044	1,848	
\$2,000 under \$3,000.....	8,987	29,483	29,483	14,883	12,693	10,035	34,479	10,035	9,208	17,204	34,316	58,503	54,677	51,916	18,427	3,799	4,454	
\$3,000 under \$4,000.....	19,611	87,628	87,628	39,355	36,359	19,611	51,327	18,612	8,132	19,837	34,316	88,782	84,316	81,405	18,672	55,818	9,097	
\$4,000 under \$5,000.....	9,793	53,103	53,103	32,859	31,860	12,814	30,474	9,793	5,100	18,723	33,339	168,358	158,358	154,049	30,136	100,657	16,756	
\$5,000 under \$6,000.....	12,814	81,789	81,789	32,859	31,860	12,814	30,474	9,793	5,100	18,723	33,339	168,358	158,358	154,049	30,136	100,657	16,756	
\$6,000 under \$7,000.....	9,566	71,741	71,741	31,079	31,079	9,566	40,460	9,566	6,677	14,115	10,833	122,344	58,846	54,800	17,610	31,089	11,897	
\$7,000 under \$8,000.....	10,035	86,088	86,088	32,535	32,535	10,035	54,671	10,035	9,208	17,204	10,833	146,813	48,236	47,831	17,204	98,140	15,916	
\$8,000 under \$9,000.....	12,417	117,519	117,519	38,191	37,805	12,417	77,152	12,417	13,223	10,979	10,776	103,382	53,673	53,471	10,979	54,412	8,605	
\$9,000 under \$10,000.....	27,442	25,362	332,098	92,728	90,733	27,376	226,382	27,376	40,430	62,058	55,577	753,365	221,977	219,703	62,058	508,763	90,715	
\$10,000 under \$15,000.....	6,821	116,840	116,840	25,455	24,557	6,821	82,986	6,821	16,024	21,371	20,181	363,897	79,147	78,027	21,371	262,638	50,713	
\$15,000 under \$20,000.....	5,303	151,437	151,437	20,529	20,013	5,303	116,063	5,303	28,052	12,681	11,489	354,837	49,085	47,025	12,681	264,495	63,195	
\$20,000 under \$30,000.....	911	48,844	48,844	3,271	3,271	911	48,350	911	17,194	1,293	1,171	85,598	5,133	4,730	1,288	66,178	23,122	
\$30,000 under \$40,000.....	139	127	18,240	534	465	139	15,169	139	7,012	238	209	31,553	937	834	236	24,069	10,749	
\$40,000 under \$50,000.....	60	48	32,560	192	159	60	27,064	60	13,961	65	57	23,934	227	177	65	18,402	9,752	
\$50,000 or more.....	80,893	9,278	1,195,081	137,289	126,785	59,768	294,197	58,769	13,819	118,015	11,091	1,260,070	176,910	162,542	81,900	122,912	19,237	
Returns under \$5,000.....	54,625	35,676	410,240	158,715	135,334	54,625	254,387	54,625	42,719	98,902	59,181	703,666	90,371	86,582	97,586	418,991	70,475	
Returns \$5,000 under \$10,000.....	332,098	332,098	332,098	92,728	90,733	332,098	226,382	27,376	40,430	62,058	55,577	753,365	221,977	219,703	62,058	508,763	90,715	
Returns \$10,000 under \$15,000.....	13,234	12,495	378,501	50,286	48,465	13,234	289,633	13,234	82,243	35,648	33,107	859,818	134,528	130,793	35,646	635,783	157,530	
Rockford, Illinois																		
Total.....	91,831	47,093	1,692,660	242,179	230,039	77,676	452,489	75,319	91,027	275,985	167,788	12,123,383	794,289	767,024	235,346	1,330,863	250,602	
No adjusted gross income.....	(*)	(*)	-	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	
Under \$600.....	12,902	8,190	8,190	15,260	14,081	16,932	5,189	16,932	6,106	16,932	16,932	5,189	22,894	21,690	-	-	-	
\$0 under \$1,000.....	16,720	27,147	27,147	22,727	19,596	16,112	8,296	14,160	954	22,156	4,732	24,835	27,617	25,409	9,767	5,211	742	
\$1,000 under \$2,000.....	8,330	34,232	34,232	14,057	11,902	15,301	19,192	8,127	2,981	15,301	9,633	54,548	40,350	36,938	11,950	21,327	3,227	
\$2,000 under \$3,000.....	10,723	64,260	64,260	30,139	28,757	10,521	36,852	10,521	5,937	21,703	16,942	141,147	63,584	57,762	21,503	79,255	8,453	
\$3,000 under \$4,000.....	8,981	71,532	71,532	27,138	25,186	8,981	44,155	8,779	7,448	19,072	14,855	160,146	64,844	64,844	19,072	91,073	12,408	
\$4,000 under \$5,000.....	6,255	59,736	59,736	24,123	22,920	6,255	36,531	6,052	5,969	12,675	10,639	121,139	41,803	41,803	12,475	73,701	15,401	
\$5,000 under \$6,000.....	21,026	291,459	291,459	81,436	81,436	21,026	165,548	21,026	29,032	20,868	10,120	114,123	48,251	46,043	20,868	67,016	12,807	
\$6,000 under \$7,000.....	5,377	29,287	29,287	14,310	14,076	5,377	42,803	5,377	8,083	17,512	16,891	296,240	64,701	64,111	17,512	211,515	40,704	
\$7,000 under \$8,000.....	2,586	76,695	76,695	9,530	8,865	2,586	63,428	2,586	16,239	8,233	7,837	217,793	30,879	30,088	17,512	166,040	40,704	
\$8,000 under \$9,000.....	405	26,643	26,643	1,620	1,444	405	22,837	405	8,314	738	657	47,511	3,117	2,944	8,181	166,040	37,936	
\$9,000 under \$10,000.....	75	9,706	9,706	293	260	75	8,288	75	3,801	83	78	10,580	324	296	83	3,936	15,401	
\$10,000 under \$20,000.....	10	4,982	4,982	40	36	10	4,599	10	2,268	21	19	7,392	93	91	21	6,532	12,807	
\$20,000 or more.....	38,192	2,220	168,360	52,726	46,058	24,239	27,488	22,287	3,936	102,258	22,137	1,227,635	194,893	179,697	62,272	103,724	68,840	
Returns under \$5,000.....	195,528	17,788	195,528	81,400	77,863	25,757	117,538	25,757	19,354	97,489	73,119	711,097	305,466	296,432	96,888	402,233	16,119	
Returns \$5,000 under \$10,000.....	21,026	20,680	251,459	82,261	81,436	21,026	165,548	21,026	29,032	20,868	10,120	114,123	48,251	46,043	20,868	67,016	65,981	
Returns \$10,000 under \$15,000.....	6,654	6,405	177,513	25,792	24,682	6,654	141,915	6,654	38,703	26,598	25,482	579,515	99,114	97,530	26,536	431,888	99,662	
Sacramento, California																		
Total.....	250,602	233,138	1,330,863	235,346	767,024	235,346	1,330,863	235,346	767,024	235,346	767,024	235,346	767,024	235,346	767,024	235,346	250,602	
No adjusted gross income.....	(*)	(*)	-	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	
Under \$600.....	12,902	8,190	8,190	15,260	14,081	16,932	5,189	16,932	6,106	16,932	16,932	5,189	22,894	21,690	-	-	-	
\$0 under \$1,000.....	16,720	27,147	27,147	22,727	19,596	16,112	8,296	14,160	954	22,156	4,732	24,835	27,617	25,409	9,767	5,211	742	
\$1,000 under \$2,000.....	8,330	34,232	34,232	14,057	11,902	15,301	19,192	8,127	2,981	15,301	9,633	54,548	40,350	36,938	11,950	21,327	3,227	
\$2,000 under \$3,000.....	10,723	64,260	64,260	30,139	28,757	10,521	36,852	10,521	5,937	21,703	16,942	141,147	63,584	57,762	21,503	79,255	8,453	
\$3,000 under \$4,000.....	8,981	71,532	71,532	27,138	25,186	8,981	44,155	8,779	7,448	19,072	14,855	160,146	64,844	64,844	19,072	91,073	12,408	
\$4,000 under \$5,000.....	6,255	59,736	59,736	24,123	22,920	6,255	36,531	6,052	5,969	12,675	10,639	121,139	41,803	41,803	12,475	73,701	15,401	
\$5,000 under \$6,000.....	21,026	291,459	291,459	81,436	81,436	21,026	165,548	21,026	29,032	20,868	10,120	114,123	48,251	46,043	20,868	67,016	12,807	
\$6,000 under \$7,000.....	5,377	29,287	29,287	14,310	14,076	5,377	42,803	5,377	8,083	17,512	16,891	296,240	64,701	64,111	17,512	211,515	40,704	
\$7,000 under \$8,000.....	2,586	76,695	76,695	9,530	8,865	2,586	63,428	2,586	16,239	8,233	7,837	217,793	30,879	30,088	17,512	166,040	40,704	
\$8,000 under \$9,000.....	405	26,643	26,643	1,620	1,444	405	22,837	405	8,314	738	657	47,511	3,117	2,944	8,181	166,040	37,936	
\$9,000 under \$10,000.....	75	9,706	9,706	293	260	75	8,288	75	3,801	83	78	10,580	324	296	83	3,936	15,401	
\$10,000 under \$20,000.....	10</																	

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Amount	Number of returns	Amount	Number of returns						Amount	Number of returns	Amount	Number of returns
						(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)						(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
St. Louis, Missouri and Illinois																		
Total.....	822,038	456,584	16,370,027	2,263,833	2,169,607	702,066	4,126,995	698,240	846,270	163,959	107,027	11,133,322	498,547	481,660	135,684	625,548	135,010	119,223
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	48,215	4,453	16,706	54,219	53,016	(*)	(*)	(*)	(*)	8,802	7,357	2,548	10,288	10,288	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	35,864	9,950	29,171	56,115	49,417	58,304	28,650	57,356	4,041	20,032	13,962	9,474	13,962	13,962	15,772	7,479	1,068	
\$1,000 under \$2,000.....	82,542	13,097	121,050	126,373	104,471	42,576	51,084	41,640	7,497	8,854	18,190	23,014	18,190	15,814	6,478	5,617	817	
\$2,000 under \$3,000.....	56,258	10,616	192,409	104,588	98,455	52,341	100,000	51,392	15,456	7,357	15,792	25,752	15,792	6,960	12,575	6,960	1,929	
\$3,000 under \$4,000.....	43,093	13,091	192,012	94,531	88,232	42,700	107,928	42,302	17,449	10,431	34,273	47,606	37,047	34,273	8,812	16,139	2,345	
\$4,000 under \$5,000.....	37,890	18,888	208,944	84,899	78,775	37,890	128,722	37,890	20,514	17,918	59,811	99,398	59,811	58,722	16,034	15,836	6,372	
\$5,000 under \$6,000.....	63,982	35,047	431,987	175,030	170,643	62,934	246,250	62,934	41,000	13,281	42,573	86,174	42,573	40,733	13,281	40,733	6,249	
\$6,000 under \$7,000.....	73,899	53,509	557,640	243,193	226,372	73,899	328,932	73,899	55,087	11,784	44,761	88,285	46,446	44,761	11,784	43,808	7,033	
\$7,000 under \$8,000.....	54,706	46,494	461,656	210,140	207,194	54,706	266,680	54,309	44,014	7,629	30,714	66,261	30,714	30,714	7,629	34,795	5,581	
\$8,000 under \$9,000.....	52,757	49,520	498,092	185,432	183,135	52,757	306,737	52,560	50,973	10,894	43,984	102,807	43,984	43,388	10,696	55,046	9,137	
\$9,000 under \$10,000.....	151,659	139,324	1,813,553	372,808	363,837	151,659	1,204,917	151,659	214,124	23,775	22,687	282,649	77,951	95,967	23,775	166,867	28,808	
\$10,000 under \$15,000.....	36,984	34,198	624,246	132,004	128,284	36,984	458,714	36,984	89,201	6,267	6,152	104,985	27,951	27,951	6,267	68,903	12,845	
\$15,000 under \$20,000.....	23,713	21,588	673,359	90,292	86,159	23,713	533,733	23,713	131,023	4,214	4,107	118,858	18,859	18,107	4,214	89,441	20,954	
\$20,000 under \$30,000.....	3,585	3,212	237,786	14,393	13,245	3,585	201,822	3,585	73,995	496	477	32,443	2,216	2,109	496	27,111	9,559	
\$30,000 under \$100,000.....	767	677	101,412	2,991	2,693	765	86,413	765	40,161	91	84	11,858	370	336	90	4,375	90	
\$100,000 under \$200,000.....	198	168	94,759	705	587	195	76,051	195	41,691	15	15	5,023	55	47	14	4,167	14	
\$200,000 or more.....	321,997	51,756	1,684,613	552,047	496,684	202,979	288,016	199,546	44,491	67,894	20,822	134,584	125,994	115,298	41,403	41,992	6,183	
Returns under \$5,000.....	283,134	205,460	2,440,317	898,593	876,119	282,185	1,277,329	281,792	211,587	61,506	52,683	442,921	225,527	221,959	59,424	217,290	58,288	
\$5,000 under \$10,000.....	151,659	139,324	1,813,553	372,808	363,837	151,659	1,204,917	151,659	214,124	23,775	22,687	282,649	77,951	95,967	23,775	166,867	28,808	
Returns \$10,000 under \$15,000.....	65,248	59,844	1,731,562	240,385	230,967	65,243	1,356,733	65,243	376,068	11,084	10,835	273,168	49,452	48,436	11,082	199,399	49,858	
San Antonio, Texas																		
Total.....	225,388	129,080	1,418,296	641,722	620,208	174,676	872,727	172,894	179,603	340,796	216,070	1,421,778	993,759	952,331	288,155	1,399,713	285,659	256,739
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	13,758	5,107	4,068	17,057	16,485	(*)	(*)	(*)	(*)	12,195	10,842	4,052	17,657	16,860	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	14,555	11,346	11,346	28,127	24,765	(*)	(*)	(*)	(*)	17,683	20,271	13,843	20,271	19,873	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	27,192	9,800	41,963	47,439	46,064	15,589	10,218	15,589	1,462	28,166	45,956	43,971	45,956	38,014	17,921	11,582	1,993	
\$2,000 under \$3,000.....	21,813	14,174	55,764	36,466	33,906	20,247	26,992	20,056	4,002	31,422	5,306	78,300	47,238	41,394	22,223	32,386	4,630	
\$3,000 under \$4,000.....	22,078	14,174	75,698	68,737	65,183	15,578	24,611	14,393	3,774	22,171	10,246	75,446	55,953	52,407	17,828	17,828	4,561	
\$4,000 under \$5,000.....	17,259	9,799	78,904	62,439	60,070	15,295	30,046	15,295	4,535	13,194	10,541	58,788	50,222	45,825	30,661	30,661	2,252	
\$5,000 under \$6,000.....	19,779	13,584	108,711	60,393	58,255	19,779	53,552	19,588	8,438	24,194	13,479	133,359	67,355	67,355	23,730	61,304	9,740	
\$6,000 under \$7,000.....	17,761	12,601	114,382	57,077	57,077	17,570	63,703	17,570	10,188	34,275	22,240	223,553	99,687	95,092	34,275	121,308	19,334	
\$7,000 under \$8,000.....	14,802	13,427	112,169	59,070	59,070	14,802	62,642	14,612	9,612	35,086	30,268	264,904	141,584	138,168	35,086	20,386	19,334	
\$8,000 under \$9,000.....	12,075	10,700	102,442	45,740	45,359	12,075	59,906	12,075	9,890	22,967	19,786	197,794	77,155	75,708	22,967	115,159	18,978	
\$9,000 under \$10,000.....	8,059	6,072	75,847	29,828	29,828	8,059	44,348	8,059	7,354	18,960	17,931	179,439	75,376	74,128	18,960	99,048	15,352	
\$10,000 under \$15,000.....	21,776	20,909	263,634	75,645	74,824	21,776	186,291	21,776	33,100	54,269	50,646	650,114	197,215	193,613	53,867	402,587	70,608	
\$15,000 under \$20,000.....	7,259	6,683	129,673	25,538	24,712	7,259	92,494	7,259	18,223	13,990	13,438	235,438	51,238	49,995	13,990	165,311	31,410	
\$20,000 under \$30,000.....	5,432	4,751	158,673	18,982	18,982	5,404	132,088	5,378	33,165	7,919	7,370	210,879	30,341	29,154	7,919	135,082	13,128	
\$30,000 under \$100,000.....	831	744	56,338	3,293	2,995	831	48,354	831	17,555	797	753	51,972	3,166	2,944	797	40,454	13,697	
\$100,000 under \$200,000.....	175	147	23,338	605	548	175	20,363	174	9,550	135	128	16,984	545	488	131	13,003	5,706	
\$200,000 or more.....	49	39	19,291	171	140	48	16,096	48	8,773	24	21	7,162	90	74	24	5,896	24	
Returns under \$5,000.....	117,390	39,422	129,795	262,344	247,975	66,899	91,892	65,244	13,776	128,160	40,012	1,250,180	247,708	224,494	76,389	92,394	74,942	
Returns \$5,000 under \$10,000.....	72,476	56,384	513,550	293,732	290,029	72,476	284,150	71,904	43,462	135,302	103,704	899,049	463,576	451,569	135,038	524,986	84,291	
Returns \$10,000 under \$15,000.....	21,776	20,909	263,634	75,645	74,824	21,776	186,291	21,776	33,100	54,269	50,646	650,114	197,215	193,613	53,867	402,587	70,608	
Returns \$15,000 or more.....	13,746	12,365	381,317	50,001	47,380	13,746	176,605	13,690	87,265	22,865	21,708	322,435	85,360	82,655	22,861	379,746	88,774	

San Bernardino-Riverside-Ontario, California

San Antonio, Texas

Footnotes at end of table.

(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Total number of exemptions	Adjusted gross income (Thousand dollars)	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
San Diego, California																	
Total.....	376,093	240,412	12,851,755	1,150,245	1,102,276	313,277	1,689,134	310,543	325,893	1,222,447	642,681	10,137,490	3,159,202	3,003,096	1,061,218	6,626,653	1,047,067
No adjusted gross income.....	1,613	(*)	29,892	5,161	4,164	-	-	-	-	9,543	3,905	2,504,74	22,711	18,722	-	-	-
Under \$600.....	14,418	9,406	5,277	15,612	15,612	(*)	(*)	(*)	(*)	46,317	4,696	14,121	53,022	50,413	-	755	13,464
Under \$1,000.....	14,122	9,406	11,468	30,089	28,894	21,096	10,505	21,096	49,045	12,032	40,392	180,632	182,220	160,373	85,679	44,383	85,479
Under \$2,000.....	31,481	13,760	44,995	51,811	47,070	22,844	21,795	22,844	83,332	21,381	180,632	262,729	149,829	130,814	67,797	77,194	61,773
Under \$3,000.....	29,199	13,760	73,775	69,914	63,271	22,844	21,795	22,844	83,332	21,381	180,632	262,729	149,829	130,814	67,797	77,194	61,773
Under \$4,000.....	30,931	13,760	109,871	86,687	83,991	24,775	41,739	24,775	6,422	74,316	262,729	262,729	149,829	130,814	67,797	77,194	61,773
Under \$5,000.....	32,546	20,336	147,937	112,002	107,308	25,540	59,557	24,291	9,111	79,195	22,989	355,010	173,774	157,227	78,394	197,196	78,194
Under \$6,000.....	28,057	14,642	153,372	76,660	73,512	27,261	79,720	27,261	12,750	67,098	29,681	368,084	154,239	152,433	65,693	213,488	65,693
Under \$7,000.....	22,364	15,955	143,803	72,384	69,429	21,358	75,743	21,358	12,012	93,111	46,740	602,478	228,253	228,818	92,107	370,472	90,902
Under \$8,000.....	26,442	22,940	197,432	111,931	98,129	24,995	100,652	24,995	16,261	76,200	50,175	582,733	241,815	233,785	76,854	343,064	75,850
Under \$9,000.....	26,426	22,073	223,840	111,931	107,733	26,227	114,557	26,227	17,832	82,888	55,432	587,625	244,609	231,959	82,683	429,961	82,683
Under \$10,000.....	23,730	17,278	223,042	78,315	76,217	23,531	134,893	23,532	23,458	62,113	45,852	587,625	194,450	190,837	62,113	371,624	62,113
Under \$15,000.....	18,847	57,343	758,710	223,068	218,924	62,782	484,608	62,782	84,892	234,327	206,788	2,840,218	818,462	802,654	233,604	1,864,109	233,604
Under \$20,000.....	19,337	18,104	326,859	71,272	69,657	19,337	230,332	19,304	44,152	77,326	72,137	1,313,944	268,513	261,990	73,069	935,791	73,069
Under \$30,000.....	10,896	9,984	296,130	39,190	37,103	10,847	222,227	10,847	21,600	50,765	44,974	1,412,332	180,356	171,779	50,739	1,081,247	50,739
Under \$50,000.....	1,398	1,829	91,829	5,752	5,295	1,398	71,229	1,393	24,422	6,148	5,293	400,766	22,621	20,709	6,137	317,921	6,137
Under \$100,000.....	218	190	28,655	824	742	217	22,013	216	9,566	1,218	1,050	162,428	4,399	3,883	1,212	127,601	1,210
\$100,000 or more.....	66	62	22,642	255	225	62	16,797	62	8,453	380	321	150,194	1,346	1,151	380	118,304	379
San Jose, California																	
Total.....	363,902	218,066	13,175,544	1,020,384	987,368	321,123	2,028,456	319,360	392,769	85,383	40,726	1,470,633	199,564	189,150	69,069	291,504	56,451
No adjusted gross income.....	18,592	(*)	(*)	(*)	(*)	-	-	-	-	1,186	-	2932	1,387	1,186	-	-	-
Under \$600.....	14,809	10,780	5,530	19,123	18,922	(*)	(*)	(*)	(*)	8,115	-	2,004	8,115	8,115	-	-	-
Under \$1,000.....	18,798	10,780	12,332	16,614	15,610	16,614	3,435	16,614	(*)	3,435	-	2,811	4,660	3,435	-	-	-
Under \$2,000.....	21,748	10,780	26,491	24,155	22,550	14,584	6,506	14,584	928	8,518	-	13,278	12,036	9,262	6,870	3,761	539
Under \$3,000.....	15,162	7,367	50,765	42,314	34,316	15,847	18,957	15,647	2,781	8,017	7,013	20,491	12,599	12,198	6,630	10,208	1,540
Under \$4,000.....	15,126	7,367	51,862	26,402	22,386	13,557	26,058	12,553	4,121	12,075	-	41,053	24,992	23,365	11,673	19,592	3,025
Under \$5,000.....	13,831	14,853	69,439	26,188	25,987	14,725	42,519	34,325	6,847	8,762	6,753	40,288	27,155	26,954	8,361	18,204	2,735
Under \$6,000.....	27,407	12,585	187,737	80,820	75,800	33,029	103,653	32,825	16,901	8,400	9,404	44,628	21,906	18,951	8,400	25,578	4,246
Under \$7,000.....	20,138	22,427	180,896	70,727	70,727	27,207	104,938	27,207	17,552	7,194	-	50,265	20,734	20,533	7,194	31,084	5,204
Under \$8,000.....	30,138	22,427	225,297	90,392	89,731	30,138	134,803	30,138	22,100	7,000	-	50,265	20,734	20,533	7,194	31,084	5,204
Under \$9,000.....	18,411	12,246	156,815	45,107	41,294	18,411	99,412	18,411	17,487	7,738	6,753	69,153	25,788	25,788	7,738	44,906	7,714
Under \$10,000.....	23,086	21,881	218,538	87,122	84,914	23,086	122,369	23,086	19,666	9,293	8,260	105,310	29,427	29,105	9,293	72,421	12,813
Under \$15,000.....	78,123	69,808	935,372	297,862	296,159	78,056	54,725	77,989	105,362	1,183	1,118	20,690	4,259	4,058	1,183	15,186	2,913
Under \$20,000.....	29,726	28,373	503,229	111,710	112,369	29,726	349,143	29,693	66,643	1,287	1,211	38,099	5,557	5,346	1,287	7,428	7,428
Under \$30,000.....	16,666	15,939	446,521	67,095	65,723	16,638	332,603	16,586	75,826	1,287	1,211	38,099	5,557	5,346	1,287	7,428	7,428
Under \$50,000.....	1,102	958	72,624	4,442	4,223	1,101	57,377	1,096	20,048	196	172	13,121	717	717	196	11,276	4,038
Under \$100,000.....	192	172	25,411	753	685	191	20,109	190	8,991	30	30	3,989	106	96	30	3,519	30
\$100,000 or more.....	42	37	17,874	170	142	42	14,916	42	7,466	12	12	6,387	45	42	12	5,378	12
Scranton, Pennsylvania																	
Total.....	363,902	218,066	13,175,544	1,020,384	987,368	321,123	2,028,456	319,360	392,769	85,383	40,726	1,470,633	199,564	189,150	69,069	291,504	56,451
No adjusted gross income.....	18,592	(*)	(*)	(*)	(*)	-	-	-	-	1,186	-	2932	1,387	1,186	-	-	-
Under \$600.....	14,809	10,780	5,530	19,123	18,922	(*)	(*)	(*)	(*)	8,115	-	2,004	8,115	8,115	-	-	-
Under \$1,000.....	18,798	10,780	12,332	16,614	15,610	16,614	3,435	16,614	(*)	3,435	-	2,811	4,660	3,435	-	-	-
Under \$2,000.....	21,748	10,780	26,491	24,155	22,550	14,584	6,506	14,584	928	8,518	-	13,278	12,036	9,262	6,870	3,761	539
Under \$3,000.....	15,162	7,367	50,765	42,314	34,316	15,847	18,957	15,647	2,781	8,017	7,013	20,491	12,599	12,198	6,630	10,208	1,540
Under \$4,000.....	15,126	7,367	51,862	26,402	22,386	13,557	26,058	12,553	4,121	12,075	-	41,053	24,992	23,365	11,673	19,592	3,025
Under \$5,000.....	13,831	14,853	69,439	26,188	25,987	14,725	42,519	34,325	6,847	8,762	6,753	40,288	27,155	26,954	8,361	18,204	2,735
Under \$6,000.....	27,407	12,585	187,737	80,820	75,800	33,029	103,653	32,825	16,901	8,400	9,404	44,628	21,906	18,951	8,400	25,578	4,246
Under \$7,000.....	20,138	22,427	180,896	70,727	70,727	27,207	104,938	27,207	17,552	7,194	-	50,265	20,734	20,533	7,194	31,084	5,204
Under \$8,000.....	30,138	22,427	225,297	90,392	89,731	30,138	134,803	30,138	22,100	7,000	-	50,265	20,734	20,533	7,194	31,084	5,204
Under \$9,000.....	18,411	12,246	156,815	45,107	41,294	18,411	99,412	18,411	17,487	7,738	6,753	69,153	25,788	25,788	7,738	44,906	7,714
Under \$10,000.....	23,086	21,881	218,538	87,122	84,914	23,086	122,369	23,086	19,666	9,293	8,260	105,310	29,427	29,105	9,293	72,421	12,813
Under \$15,000.....	78,123	69,808	935,372	297,862	296,159	78,056	54,725	77,989	105,362	1,183	1,118	20,690	4,259	4,058	1,183	15,186	2,913
Under \$20,000.....	29,726	28,373	503,229	111,710	112,369	29,726	349,143	29,693	66,643	1,287	1,211	38,099	5,557	5,346	1,287	7,428	7,428
Under \$30,000.....	16,666	15,939	446,521	67,095	65,723	16,638	332,603	16,586	75,826	1,287	1,211	38,099	5,557	5,346	1,287	7,428	7,428
Under \$50,000.....	1,102	958	72,624	4,442	4,223	1,101	57,377	1,096	20,048	196	172	13,121	717	717	196	11,276	4,038
Under \$100,000.....	192	172	25,411	753	685	191	20,109	190	8,991	30	30	3,989	106	96	30	3,519	30
\$100,000 or more.....	42	37	17,874	170	142	42	14,916	42	7,466	12	12	6,387	45	42	12	5,378	12
Scranton, Pennsylvania																	
Total.....	363,902	218,066	13,175,544	1,020,384	987,368	321,123	2,028,456	319,360	392,769	85,383	40,726	1,470,633	199,564	189,150	69,069	291,504	56,451
No adjusted gross income.....	18,592	(*)	(*)	(*)	(*)	-	-	-	-	1,186	-	2932	1,387	1,186	-	-	-
Under \$600.....	14,809	10,780	5,530	19,123	18,922	(*)	(*)	(*)	(*)	8,115	-	2,004	8,115	8,115	-	-	-
Under \$1,000.....	18,798	10,780	12,332	16,614	15,610	16,614	3,435	16,614	(*)	3,435	-	2,811	4,660	3,435	-	-	-
Under \$2,000.....	21,748	10,780	26,491	24,155	22,550	14,584	6,506	14,584	928	8,518	-	13,278	12,036	9,262	6,870	3,761	539
Under \$3,000.....	15,162	7,367	50,765	42,314	34,316	15,847	18,957	15,647	2,781	8,017	7,013	20,491	12,599	12,198	6,630	10,208	1,540
Under \$4,000.....	15,126	7,367	51,86														

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS --Continued
 (Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Seattle-Everett, Washington			Shreveport, Louisiana			Taxable income			Income tax after credits		
				Total number of exemptions	Number of other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Total number of exemptions	Number of other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Total.....	524,399	303,825	14,377,081	1,388,549	1,334,176	469,549	2,947,460	465,985	582,439	93,157	53,789	1,600,547	256,136	249,269	361,448
No adjusted gross income.....	21,775	(*)	(*)	21,959	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$500.....	13,960	8,930	7,516	14,877	14,877	33,374	15,651	31,476	2,214	6,759	5,642	3,765	8,816	8,816	11,694
\$500 under \$1,000.....	10,693	(*)	10,693	10,693	10,693	33,374	15,651	31,476	2,214	10,570	10,570	15,107	19,247	18,357	13,538
\$1,000 under \$2,000.....	41,973	(*)	60,785	62,787	54,738	34,007	44,764	34,007	6,427	10,197	10,197	15,853	19,817	19,405	13,538
\$2,000 under \$3,000.....	38,538	(*)	96,026	62,787	70,912	33,905	64,635	33,905	9,711	16,437	13,938	64,501	36,292	36,292	16,026
\$3,000 under \$4,000.....	37,759	(*)	132,219	79,423	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	24,180	(*)	108,216	58,852	55,669	22,591	59,938	22,591	9,365	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	37,329	(*)	207,841	70,470	64,654	36,197	135,045	36,197	23,116	(*)	(*)	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	37,012	(*)	220,553	89,073	87,022	37,012	153,779	37,012	25,521	(*)	(*)	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	34,651	(*)	240,057	89,073	87,022	37,012	153,779	37,012	25,521	(*)	(*)	(*)	(*)	(*)	(*)
\$8,000 under \$9,000.....	35,892	(*)	260,057	89,073	87,022	37,012	153,779	37,012	25,521	(*)	(*)	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	34,167	(*)	320,235	118,674	115,460	34,167	199,938	34,167	34,090	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	110,581	(*)	1,338,520	393,651	389,438	110,581	907,320	110,581	161,322	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	33,535	(*)	568,131	127,670	124,420	33,535	417,450	33,535	80,392	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$30,000.....	19,525	(*)	527,367	69,977	19,501	420,889	19,446	19,446	98,961	(*)	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	1,857	(*)	121,704	7,594	7,244	1,852	104,529	1,852	37,585	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	372	(*)	48,993	1,373	1,248	372	42,809	372	19,596	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000.....	92	(*)	34,923	333	287	92	30,119	92	15,682	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns under \$5,000.....	179,346	(*)	1,403,278	303,060	272,624	179,346	1,338,520	179,346	272,624	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	179,051	(*)	1,334,166	482,467	468,937	177,735	839,229	177,735	141,167	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	110,581	(*)	1,338,520	393,651	389,438	110,581	907,320	110,581	161,322	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	55,381	(*)	1,301,117	209,371	203,177	55,381	1,015,795	55,381	252,216	(*)	(*)	(*)	(*)	(*)	(*)
Total.....	100,717	55,444	1,722,125	271,914	261,765	82,330	475,132	82,330	92,901	94,735	58,390	1,640,949	266,985	246,955	395,538
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$500.....	13,917	(*)	8,551	15,402	14,552	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500 under \$1,000.....	(*)	(*)	16,538	22,604	20,724	8,140	4,613	8,140	662	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	10,799	(*)	37,026	19,807	16,074	10,215	19,215	10,215	3,020	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	11,814	(*)	36,506	16,422	14,287	8,565	22,585	8,565	3,560	(*)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	(*)	(*)	48,042	16,746	16,746	8,004	32,546	8,004	5,245	(*)	(*)	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	8,004	(*)	72,156	45,028	45,028	9,449	35,654	9,449	5,726	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	9,449	(*)	109,335	43,015	43,015	19,793	165,686	19,793	29,565	(*)	(*)	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	12,061	(*)	236,150	69,514	69,044	19,793	43,565	19,793	29,565	(*)	(*)	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	(*)	(*)	58,748	12,349	12,349	3,446	136,739	3,446	8,633	(*)	(*)	(*)	(*)	(*)	(*)
\$8,000 under \$9,000.....	19,793	(*)	64,267	7,996	7,481	2,164	52,159	2,164	13,250	(*)	(*)	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	4,36	(*)	27,079	1,838	1,752	4,36	23,175	4,36	8,053	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	(*)	(*)	5,842	185	169	46	4,902	46	2,241	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	46	(*)	3,171	34	25	10	2,493	10	1,413	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns under \$5,000.....	45,207	(*)	197,234	75,029	66,156	26,920	46,413	26,920	7,242	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$5,000 under \$10,000.....	29,515	(*)	229,534	104,789	104,789	29,515	136,739	29,515	22,504	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$10,000 under \$15,000.....	19,793	(*)	236,150	69,514	69,044	19,793	165,686	19,793	29,565	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$15,000 or more.....	6,102	(*)	159,107	22,582	21,776	6,102	126,294	6,102	33,590	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)						Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut																		
Total.....	178,528	99,962	1,246,418	507,688	475,908	147,594	768,857	146,630	149,436	96,385	64,328	1,682,836	283,863	261,329	74,826	415,312	72,920	79,244
No adjusted gross income.....	(*)	(*)	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	8,868	-	2,407	8,868	8,868	-	-	-	-	8,963	7,249	4,505	10,709	10,709	-	-	-	-
\$600 under \$1,000.....	10,001	-	8,330	10,198	10,001	-	-	-	-	12,034	7,249	17,682	21,316	18,907	-	-	-	-
\$1,000 under \$2,000.....	17,923	-	26,623	32,436	28,581	14,789	5,782	14,789	820	7,108	7,108	17,882	21,978	17,143	11,148	8,075	10,144	1,112
\$2,000 under \$3,000.....	13,457	10,313	35,186	32,839	28,609	13,933	22,307	13,933	3,313	7,909	9,111	27,328	21,978	15,956	6,704	9,164	10,459	1,497
\$3,000 under \$4,000.....	7,816	9,344	27,312	18,714	16,195	13,933	22,307	13,933	3,313	7,909	9,111	27,328	21,978	15,956	6,704	9,164	10,459	1,497
\$4,000 under \$5,000.....	14,476	9,344	64,389	27,866	23,047	14,279	36,906	13,315	5,645	5,559	7,167	25,724	31,158	29,553	4,355	4,229	7,570	2,631
\$5,000 under \$6,000.....	20,543	9,519	114,915	54,823	50,967	19,354	63,774	12,296	10,188	8,171	10,176	45,644	32,562	32,162	7,770	18,175	7,570	2,631
\$6,000 under \$7,000.....	12,296	8,188	79,870	40,541	40,541	12,296	43,774	12,296	7,465	12,251	10,176	83,362	33,942	31,724	11,046	47,398	11,046	7,671
\$7,000 under \$8,000.....	14,947	12,055	112,096	66,316	64,958	14,947	47,852	9,463	7,982	10,236	7,626	91,387	26,486	25,081	10,236	61,045	10,236	10,300
\$8,000 under \$9,000.....	9,463	7,536	80,367	34,568	34,371	9,463	62,496	9,793	10,704	15,695	15,302	187,627	58,863	57,686	15,695	122,832	15,622	21,309
\$9,000 under \$10,000.....	27,906	7,668	93,565	30,190	28,634	9,793	223,309	27,906	39,761	4,456	4,086	74,314	15,668	15,275	4,456	54,299	4,422	21,309
\$10,000 under \$15,000.....	6,556	5,980	109,692	24,534	24,232	6,556	80,669	6,556	15,718	3,003	2,829	82,305	10,451	10,050	3,003	65,312	3,003	15,219
\$15,000 under \$20,000.....	3,612	3,062	102,623	13,241	12,512	3,612	81,156	3,612	11,624	366	340	23,398	1,523	1,452	366	19,397	366	6,677
\$20,000 under \$30,000.....	566	524	37,200	2,454	2,305	566	32,038	566	11,624	41	40	5,132	163	149	41	4,353	41	1,916
\$30,000 under \$100,000.....	80	73	10,234	315	275	80	8,646	80	3,959	5	4	1,381	18	15	5	1,032	5	516
\$100,000 under \$200,000.....	21	18	6,288	74	59	21	5,410	21	2,762	5	4	1,381	18	15	5	1,032	5	516
Returns under \$5,000.....	72,747	19,656	116,160	131,118	109,497	43,001	64,995	42,037	9,778	42,162	16,747	188,286	104,187	87,726	22,058	21,469	20,603	2,609
Returns \$5,000 under \$10,000.....	67,041	44,965	480,813	226,437	219,471	65,853	272,604	65,853	45,376	30,688	24,970	220,394	92,990	88,976	28,053	26,618	28,852	2,602
Returns \$10,000 under \$15,000.....	27,906	25,684	335,409	109,515	107,557	27,906	223,309	27,906	39,761	15,695	15,302	187,627	58,863	57,686	15,695	122,832	15,622	21,309
Returns \$15,000 or more.....	10,834	9,657	266,036	40,618	39,383	10,834	207,949	10,834	54,521	7,870	7,309	186,529	27,823	26,941	7,870	144,393	7,837	34,724
Syracuse, New York																		
Total.....	198,987	107,821	1,474,588	560,117	541,261	174,613	928,907	172,387	176,270	127,862	78,767	1,963,736	353,631	343,984	115,675	624,831	115,273	121,933
No adjusted gross income.....	(*)	(*)	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	12,914	-	6,466	15,801	15,801	-	-	-	-	8,771	8,011	4,497	9,688	9,321	-	-	-	-
\$600 under \$1,000.....	20,554	5,773	31,312	35,543	31,897	12,909	7,285	12,909	1,046	18,516	16,747	29,013	27,780	23,711	17,472	7,987	17,289	1,130
\$1,000 under \$2,000.....	16,248	12,654	41,213	28,803	25,464	13,918	17,186	11,895	2,533	11,498	7,518	35,294	24,319	23,003	9,232	14,318	9,232	2,226
\$2,000 under \$3,000.....	12,654	7,748	44,318	18,120	16,300	12,451	26,879	12,451	4,282	11,498	7,518	83,162	44,150	43,783	17,098	42,519	16,934	6,808
\$3,000 under \$4,000.....	18,427	13,111	83,104	36,508	35,192	17,818	49,403	17,818	8,088	17,098	17,098	83,162	44,150	43,783	17,098	42,519	16,934	6,808
\$4,000 under \$5,000.....	13,111	7,187	73,890	31,942	31,131	12,909	44,678	12,909	7,337	17,098	17,098	83,162	44,150	43,783	17,098	42,519	16,934	6,808
\$5,000 under \$6,000.....	14,073	7,848	92,127	39,436	37,412	14,073	54,399	13,870	8,930	8,949	9,549	53,397	27,729	25,830	8,049	29,290	8,049	4,708
\$6,000 under \$7,000.....	14,521	9,663	108,129	41,741	39,516	14,521	67,824	14,521	11,509	14,598	14,598	108,964	46,510	46,510	14,598	33,175	14,598	10,500
\$7,000 under \$8,000.....	16,747	14,672	142,503	70,982	70,779	16,747	79,263	16,747	12,996	9,644	9,644	83,291	35,512	35,512	9,644	48,630	9,644	8,369
\$8,000 under \$9,000.....	10,777	8,956	100,567	40,781	40,578	10,777	62,263	10,777	10,635	7,771	6,821	73,374	27,463	27,463	7,771	49,127	7,771	9,651
\$9,000 under \$10,000.....	33,916	31,708	401,532	140,803	139,463	33,915	259,380	33,915	45,761	22,200	18,864	267,683	73,329	72,764	22,200	189,430	22,200	34,271
\$10,000 under \$15,000.....	8,681	8,293	148,934	33,534	32,646	8,681	67,824	8,681	20,419	6,351	6,223	109,337	24,477	23,855	6,351	81,327	6,351	15,413
\$15,000 under \$20,000.....	5,098	4,801	141,570	20,995	20,399	5,098	106,783	5,098	2,777	2,777	2,777	78,857	10,069	9,773	2,777	65,523	2,777	15,663
\$20,000 under \$30,000.....	728	728	46,324	3,032	2,853	728	35,967	728	12,353	405	375	26,869	1,770	1,659	405	23,567	405	8,590
\$30,000 under \$40,000.....	82	82	11,972	369	317	82	9,416	94	4,235	68	64	8,755	267	243	68	7,420	68	3,352
\$40,000 under \$50,000.....	9	7	2,561	38	30	9	2,192	9	1,106	11	11	3,173	38	27	11	2,520	11	1,254
\$50,000 or more.....	81,233	13,932	1,204,479	136,464	126,136	57,097	308,423	55,074	15,949	49,655	15,635	1,115,470	91,623	85,503	37,468	44,408	37,101	6,794
Returns under \$5,000.....	69,229	48,326	517,217	224,882	219,471	69,026	308,423	68,823	51,407	46,396	34,288	353,992	150,160	150,160	46,396	44,408	46,396	6,794
Returns \$5,000 under \$10,000.....	31,916	31,708	401,532	140,803	139,463	31,915	259,380	33,915	45,761	22,200	18,864	267,683	73,329	72,764	22,200	189,430	22,200	34,271
Returns \$10,000 under \$15,000.....	14,609	13,855	351,360	57,968	56,245	14,575	260,347	14,575	63,153	9,611	9,440	226,991	36,621	35,557	9,611	180,356	9,576	44,272
Returns \$15,000 or more.....	14,609	13,855	351,360	57,968	56,245	14,575	260,347	14,575	63,153	9,611	9,440	226,991	36,621	35,557	9,611	180,356	9,576	44,272
Tacoma, Washington																		
Total.....	121,933	115,273	624,831	353,631	343,984	115,675	963,736	172,387	176,270	127,862	78,767	1,963,736	353,631	343,984	115,675	624,831	115,273	121,933
No adjusted gross income.....	(*)	(*)	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	12,914	-	6,466	15,801	15,801	-	-	-	-	8,771	8,011	4,497	9,688	9,321	-	-	-	-
\$600 under \$1,000.....	20,554	5,773	31,312	35,543	31,897	12,909	7,285	12,909	1,046	18,516	16,747	29,013	27,780	23,711	17,472	7,987	17,289	1,130
\$1,000 under \$2,000.....	16,248	12,654	41,213	28,803	25,464	13,918	17,186	11,895	2,533	11,498	7,518	35,294	24,319	23,003	9,232	14,318	9,232	2,226
\$2,000 under \$3,000.....	12,654	7,748	44,318	18,120	16,300	12,451	26,879	12,451	4,282	11,498	7,518	83,162	44,150	43,783	17,098	42,519	16,934	6,808
\$3,000 under \$4,000.....	18,427	13,111	83,104	36,508	35,192	17,818	49,403	17,818	8,088	17,098	1							

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions other than age and blindness	Taxable income		Number of exemptions other than age and blindness	Income tax after credits		Number of returns	Adjusted gross income (Thousand dollars)	Total exemptions other than age and blindness	Number of joint returns	Number of returns	Taxable income (Thousand dollars)	Income tax after credits	
					Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)
Tampa-St. Petersburg, Florida																	
Total.....	310,134	173,809	1,873,588	823,909	749,161	245,844	1,097,668	239,933	234,647	132,766	1,175,714	633,654	609,770	200,591	1,159,109	199,407	231,778
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-
Under \$600.....	12,337	13,991	4,769	13,176	12,966	(*)	(*)	(*)	(*)	18,841	5,474	20,001	20,001	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	16,510	18,811	13,031	18,811	16,929	(*)	(*)	(*)	(*)	9,175	6,992	10,335	9,175	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	41,141	61,592	61,592	85,811	64,739	17,133	8,202	15,881	1,092	20,813	32,012	34,177	32,400	17,123	9,690	17,123	1,389
\$2,000 under \$3,000.....	36,550	91,313	91,313	78,954	66,436	25,064	28,188	23,812	3,969	14,252	35,604	27,209	22,087	11,883	14,036	11,883	2,102
\$3,000 under \$4,000.....	23,809	8,361	82,498	46,776	36,763	23,999	39,576	21,513	6,017	12,775	44,795	24,122	21,368	12,379	24,679	12,182	3,962
\$4,000 under \$5,000.....	37,390	23,188	167,113	100,495	90,682	37,389	79,836	37,179	11,292	15,856	73,139	30,680	28,707	15,470	45,820	14,483	7,404
\$5,000 under \$6,000.....	27,559	14,617	149,013	71,197	64,521	26,516	83,725	32,239	13,025	13,239	72,353	30,058	28,874	13,041	42,296	13,041	7,022
\$6,000 under \$7,000.....	21,915	16,282	141,372	73,343	70,957	21,915	73,343	21,915	11,690	18,534	153,566	80,371	78,998	22,432	81,533	22,432	13,151
\$7,000 under \$8,000.....	20,663	16,906	152,794	70,114	67,819	20,663	84,468	20,663	13,439	11,863	113,429	52,698	52,312	14,823	64,316	14,823	10,424
\$8,000 under \$9,000.....	10,859	10,859	91,619	10,859	10,859	10,859	49,267	10,859	7,869	20,796	176,100	61,039	57,684	20,796	115,613	20,796	20,099
\$9,000 under \$10,000.....	12,941	10,856	124,043	41,538	41,538	12,941	83,379	12,941	14,492	11,661	112,922	44,235	43,642	11,661	72,279	11,661	12,114
\$10,000 under \$15,000.....	7,619	29,262	370,054	122,702	118,397	31,452	98,648	31,383	41,076	42,861	104,692	157,251	154,950	42,861	392,044	42,861	62,047
\$15,000 under \$20,000.....	7,819	6,687	133,328	28,014	28,014	7,819	94,875	7,819	18,741	9,493	164,478	33,380	32,869	9,493	124,925	9,493	24,192
\$20,000 under \$50,000.....	6,900	6,036	198,904	25,962	23,968	6,849	154,632	6,849	38,216	5,360	148,142	21,355	20,334	5,360	118,909	5,360	28,262
\$50,000 under \$100,000.....	935	874	62,324	3,935	3,641	935	52,717	935	18,993	957	63,109	3,887	3,576	957	54,331	957	19,887
\$100,000 under \$200,000.....	160	141	20,306	619	533	160	17,673	619	8,101	156	20,315	590	522	155	17,351	155	8,003
\$200,000 or more.....	42	33	14,894	156	140	42	13,015	42	6,624	64	25,523	235	203	64	21,194	64	11,707
Returns under \$5,000.....	168,890	61,256	1,414,738	346,307	290,586	105,693	151,927	99,851	22,383	92,161	119,521	148,554	135,767	58,780	97,320	57,996	14,870
\$5,000 under \$10,000.....	93,936	69,519	659,040	294,946	283,883	92,894	374,182	92,894	60,514	83,937	628,370	268,401	261,510	82,732	376,036	82,732	62,811
\$10,000 under \$15,000.....	31,452	29,262	370,054	122,702	118,397	31,452	238,648	31,383	41,076	42,861	510,692	157,251	154,950	42,861	332,044	42,861	62,047
Returns \$15,000 or more.....	15,856	13,772	429,756	59,954	56,295	15,805	332,911	15,805	90,674	16,306	421,564	59,448	57,503	16,198	336,709	16,198	92,050
Trenton, New Jersey																	
Total.....	111,908	58,172	1,891,385	285,344	275,361	94,176	603,234	94,176	126,711	106,533	1,683,540	283,372	270,535	88,759	404,997	88,753	81,353
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-
Under \$600.....	9,058	10,669	4,640	10,669	10,247	-	-	-	-	12,252	6,733	13,425	13,229	19,975	21,024	19,975	3,072
\$600 under \$1,000.....	18,576	37,939	34,560	37,939	32,315	11,225	10,793	11,225	1,597	9,971	13,381	23,393	20,636	9,958	12,562	9,958	1,929
\$1,000 under \$2,000.....	18,193	15,355	70,040	24,412	23,414	18,193	42,747	18,193	6,708	9,958	35,103	26,808	24,377	9,958	12,562	9,958	1,929
\$2,000 under \$3,000.....	13,955	6,795	84,706	39,596	38,386	12,976	50,106	12,976	8,313	10,079	43,708	25,159	23,315	8,961	20,476	8,961	3,109
\$3,000 under \$4,000.....	8,791	8,791	66,140	28,753	28,753	8,791	40,013	8,791	6,643	9,808	53,124	24,087	23,891	9,613	28,301	9,613	4,605
\$4,000 under \$5,000.....	13,438	8,466	115,963	36,205	36,205	13,438	77,078	13,438	13,531	7,117	44,829	26,706	26,316	7,117	22,233	7,117	3,301
\$5,000 under \$6,000.....	19,186	17,607	227,109	66,553	66,117	19,084	154,725	19,084	27,659	12,343	147,086	45,929	44,873	12,343	93,459	12,343	16,550
\$6,000 under \$7,000.....	4,862	4,759	82,408	20,036	19,902	4,862	69,145	4,862	11,605	3,663	68,466	15,136	14,670	4,077	48,199	4,077	9,332
\$7,000 under \$8,000.....	5,005	4,615	146,440	18,472	17,522	4,977	116,567	4,977	5,260	2,910	91,403	12,611	11,280	3,260	70,597	3,260	17,227
\$8,000 under \$9,000.....	468	425	30,230	1,815	1,667	468	29,283	468	9,048	319	20,678	1,302	1,169	319	15,745	313	5,431
\$9,000 under \$10,000.....	125	115	16,652	515	471	125	14,031	125	6,337	69	9,200	249	204	69	7,272	69	3,253
\$10,000 under \$20,000.....	36	32	13,419	153	137	36	11,858	36	6,283	17	8,200	74	68	19	7,729	19	3,862
\$20,000 or more.....	46,043	6,567	1,08,318	73,245	66,200	29,419	53,540	29,419	8,305	56,438	1,133,506	110,783	102,156	38,924	54,062	38,924	8,110
Returns under \$9,000.....	36,183	24,052	266,809	104,555	103,345	35,205	167,196	35,205	28,488	22,177	204,648	97,288	96,115	29,778	107,944	29,778	17,489
Returns \$9,000 under \$10,000.....	19,186	17,607	227,109	66,553	66,117	19,084	154,725	19,084	27,659	12,343	147,086	45,929	44,873	12,343	93,459	12,343	16,550
Returns \$10,000 under \$15,000.....	10,496	9,946	289,149	40,991	39,699	10,468	227,773	10,468	62,259	7,779	198,300	29,372	27,391	14,744	149,532	14,744	39,104

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 42. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]													
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
Tulsa, Oklahoma													
Total.....	171,789	115,722	1,211,387	470,883	443,563	142,351	758,266	142,151	154,848	116,531	67,371	1,797,257	323,792
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)
Under \$600.....	15,657	9,825	8,280	20,846	19,450	-	-	-	-	13,772	5,721	7,337	15,899
\$600 under \$1,000.....	25,307	15,963	39,327	46,152	40,044	15,085	10,111	15,085	1,452	20,148	9,362	39,988	43,176
\$1,000 under \$2,000.....	19,318	7,904	56,640	38,789	32,409	16,726	25,242	16,726	3,803	9,367	13,313	31,959	13,823
\$2,000 under \$3,000.....	13,958	7,578	60,930	29,714	28,517	13,758	32,467	13,758	5,074	17,871	9,362	95,117	55,128
\$3,000 under \$4,000.....	13,161	10,968	72,093	39,685	35,099	12,961	36,812	12,961	5,422	17,871	9,362	86,999	32,698
\$4,000 under \$5,000.....	16,876	15,480	108,938	55,338	51,948	16,976	56,037	16,976	8,687	12,399	9,362	86,999	32,698
\$5,000 under \$6,000.....	12,959	11,963	96,534	42,068	35,087	12,959	56,287	12,959	9,490	11,338	9,362	96,320	44,640
\$6,000 under \$7,000.....	10,367	10,367	86,125	35,087	33,093	10,367	51,849	10,367	8,381	11,338	9,362	96,320	44,640
\$7,000 under \$8,000.....	8,375	7,378	80,079	32,702	32,702	8,375	47,359	8,375	7,967	8,145	6,324	76,628	27,622
\$8,000 under \$9,000.....	23,621	22,822	279,580	84,730	84,030	23,621	186,300	23,621	32,641	16,695	16,627	195,114	62,997
\$9,000 under \$10,000.....	6,296	6,091	104,544	24,290	23,820	6,296	75,047	6,296	14,251	3,700	3,492	63,515	14,820
\$10,000 under \$11,000.....	4,425	3,984	127,291	16,336	15,697	4,350	100,037	4,350	24,298	2,516	2,466	72,471	10,515
\$11,000 under \$12,000.....	758	684	50,425	2,852	2,587	753	41,596	753	15,001	338	308	22,037	1,500
\$12,000 under \$13,000.....	163	142	21,354	614	540	162	17,716	162	8,191	27	26	3,300	116
\$13,000 under \$14,000.....	63	54	24,196	254	211	62	19,405	62	10,192	14	11	7,171	47
\$14,000 under \$15,000.....	74,725	25,791	1,600,230	136,929	121,770	45,569	67,819	45,569	10,328	48,196	9,163	100,863	86,922
Returns \$5,000 under \$10,000.....	61,738	56,155	443,768	204,878	194,909	61,538	250,345	61,538	39,947	45,045	35,278	332,786	146,875
Returns \$10,000 under \$15,000.....	23,621	22,822	279,580	84,730	84,030	23,621	186,300	23,621	32,641	16,695	16,627	195,114	62,997
Returns \$15,000 or more.....	11,705	10,954	327,809	44,346	42,854	11,623	253,802	11,623	71,932	6,595	6,303	168,494	26,998
Washington, D.C., Maryland, and Virginia													
Total.....	1,008,189	431,679	18,535,408	2,613,185	2,499,094	862,213	5,752,662	852,886	1,184,471	96,445	49,053	1,710,437	250,766
No adjusted gross income.....	3,994	1,239	231,863	8,262	7,708	-	-	-	-	(*)	(*)	(*)	(*)
Under \$600.....	68,730	1,355	23,201	78,291	75,619	8,204	459	8,204	5,130	9,408	4,183	3,891	13,381
\$600 under \$1,000.....	41,817	2,223	32,132	54,870	50,811	72,144	36,323	71,164	10,175	13,369	4,183	20,298	19,427
\$1,000 under \$2,000.....	94,935	9,055	139,324	142,758	131,029	60,123	72,745	58,164	12,049	16,712	16,712	48,538	36,356
\$2,000 under \$3,000.....	70,696	11,687	174,998	129,597	112,692	46,525	83,172	44,567	12,049	16,712	16,712	48,538	36,356
\$3,000 under \$4,000.....	49,316	12,714	172,817	106,471	94,583	68,576	174,072	67,597	27,220	8,774	13,165	38,865	33,228
\$4,000 under \$5,000.....	70,286	19,680	314,098	157,218	143,020	62,620	219,227	60,461	35,571	12,944	11,476	77,055	29,873
\$5,000 under \$6,000.....	62,985	20,177	346,143	137,455	132,155	60,719	244,964	60,526	40,634	12,944	11,476	77,055	29,873
\$6,000 under \$7,000.....	60,719	30,567	396,668	157,421	146,252	58,463	284,348	58,463	49,609	11,476	9,391	91,932	36,524
\$7,000 under \$8,000.....	59,443	28,660	442,476	153,912	147,052	59,699	318,305	58,701	55,552	15,708	15,229	186,353	53,744
\$8,000 under \$9,000.....	59,699	32,328	504,552	180,109	174,958	46,965	286,136	46,965	50,307	15,708	15,229	186,353	53,744
\$9,000 under \$10,000.....	47,198	34,148	449,838	155,980	154,758	171,070	1,418,482	169,065	259,617	3,725	3,358	64,608	13,945
\$10,000 under \$11,000.....	171,138	141,866	2,095,151	606,699	597,638	288,469	1,352,978	285,117	194,068	26,167	18,449	186,087	71,709
\$11,000 under \$12,000.....	80,590	74,441	1,382,663	298,178	292,919	80,590	994,306	80,590	286,640	3,142	2,696	89,821	10,223
\$12,000 under \$13,000.....	61,330	56,729	1,615,101	224,655	217,887	61,233	1,234,756	61,208	286,640	3,142	2,696	89,821	10,223
\$13,000 under \$14,000.....	4,241	3,862	277,678	17,210	16,277	4,223	223,461	4,218	79,540	700	599	46,414	2,640
\$14,000 under \$15,000.....	847	764	112,366	3,297	3,018	841	91,425	840	41,510	174	149	23,903	670
\$15,000 or more.....	220	183	88,066	801	716	214	70,483	213	36,788	70	53	28,574	250
Returns \$5,000 under \$10,000.....	399,776	57,954	1,824,706	677,468	615,464	255,573	366,769	249,697	54,636	48,496	10,267	101,778	102,896
Returns \$10,000 under \$15,000.....	290,045	145,882	2,139,679	784,877	755,175	288,469	1,352,978	285,118	194,068	26,167	18,449	186,087	71,709
Returns \$15,000 or more.....	171,138	141,866	2,095,151	606,699	597,638	171,070	1,418,482	171,002	259,617	13,961	13,482	169,252	48,433
Returns \$15,000 or more.....	147,230	135,977	3,475,872	544,141	530,816	147,101	2,614,433	147,069	638,546	7,821	6,855	253,320	27,728
Utica-Rome, New York													
Total.....	94,054	315,303	498,775	323,792	315,303	17,262	50,861	17,262	50,861	17,262	17,262	50,861	17,262
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	8,202	15,494	4,956	15,899	15,494	8,202	4,956	8,202	4,956	8,202	8,202	4,956	8,202
\$600 under \$1,000.....	13,418	39,026	27,288	43,176	39,026	13,418	27,288	13,418	27,288	13,418	13,418	27,288	13,418
\$1,000 under \$2,000.....	53,308	55,128	50,861	55,128	53,308	17,262	50,861	17,262	50,861	17,262	17,262	50,861	17,262
\$2,000 under \$3,000.....	32,698	32,698	54,960	32,698	32,698	12,399	54,960	12,399	54,960	12,399	12,399	54,960	12,399
\$3,000 under \$4,000.....	44,640	44,640	56,552	44,640	44,640	11,338	56,552	11,338	56,552	11,338	11,338	56,552	11,338
\$4,000 under \$5,000.....	8,145	8,145	48,356	27,622	27,622	8,145	48,356	8,145	48,356	8,145	8,145	48,356	27,622
\$5,000 under \$6,000.....	16,695	16,695	128,366	62,930	62,930	16,695	128,366	16,695	128,366	16,695	16,695	128,366	62,930
\$6,000 under \$7,000.....	3,700	3,700	45,309	14,820	14,820	3,700	45,309	3,700	45,309	3,700	3,700	45,309	14,820
\$7,000 under \$8,000.....	2,516	2,516	55,462	10,515	10,084	2,516	55,462	2,516	55,462	2,516	2,516	55,462	10,515
\$8,000 under \$9,000.....	338	338	18,054	1,500	1,343	338	18,054	338	18,054	338	338	18,054	1,500
\$9,000 under \$10,000.....	27	27	2,703	116	104	27	2,703	27	2,703	27	27	2,703	116
\$10,000 under \$11,000.....	14	14	5,910	47	45	14	5,910	14	5,910	14	14	5,910	47
\$11,000 under \$12,000.....	25,719	25,719	44,463	86,922	80,141	25,719	44,463	25,719	44,463	25,719	25,719	44,463	86,922
Returns \$5,000 under \$10,000.....	145,965	145,965	198,505	146,875	145,965	45,045	198,505	45,045	198,505	45,045	45,045	198,505	146,875
Returns \$10,000 under \$15,000.....	16,695	16,695	128,366	62,930	62,930	16,695	128,366	16,695	128,366	16,695	16,695	128,366	62,930
Returns \$15,000 or more.....	6,595	6,595	127,437	26,998	26,267	6,595	127,437	6,595	127,437	6,595	6,595	127,437	26,267
West Palm Beach, Florida													
Total.....	78,431	227,924	460,921	250,766	227,924	78,431	460,921	78,431	460,921	78,431	78,431	460,921	250,766
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	10,667	10,667	5,031	13,381	10,667	10,667	5,031	10,667	5,031	10,667	10,667	5,031	13,381
\$1,000 under \$2,000.....	15,880	15,880	18,644	19,427	15,880	15,880	18,644	15,880	18,644	15,880	15,880	18,644	19,427
\$2,000 under \$3,000.....													

Table 42.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits		Taxable income		Income tax after credits		
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
Wichita, Kansas														
Total.....	144,758	84,935	1,974,378	387,176	371,381	123,480	598,754	121,313	116,878	129,845	1,737,766	328,977	452,741	85,565
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	9,129	7,055	2,371	12,281	10,311	14,017	4,161	555	-	8,595	5,214	11,045	9,820	-
\$600 under \$1,000.....	22,611	15,893	30,371	34,554	30,614	14,017	4,161	555	-	15,711	25,063	29,898	9,904	655
\$1,000 under \$2,000.....	9,185	7,055	22,714	15,893	12,337	8,397	9,659	1,348	1,348	14,324	50,349	51,863	7,895	1,348
\$2,000 under \$3,000.....	7,824	14,917	25,913	14,467	12,497	7,627	9,659	1,642	1,841	14,324	50,349	51,863	12,114	3,982
\$3,000 under \$4,000.....	14,917	14,917	45,147	19,552	18,961	9,954	27,064	4,283	4,283	19,567	87,483	46,343	50,226	8,017
\$4,000 under \$5,000.....	12,928	10,620	70,396	31,410	31,410	11,746	27,064	11,549	6,371	14,790	81,326	49,544	39,764	6,523
\$5,000 under \$6,000.....	16,924	17,318	108,230	44,647	44,253	16,924	65,216	16,924	10,794	12,943	84,133	37,862	49,721	7,825
\$6,000 under \$7,000.....	17,515	17,318	131,339	69,507	68,422	17,318	67,329	17,318	10,727	9,002	66,916	23,792	41,152	6,736
\$7,000 under \$8,000.....	10,835	8,865	96,033	39,008	39,008	10,835	55,710	10,835	9,367	10,110	91,064	27,978	62,537	10,970
\$8,000 under \$9,000.....	16,511	16,511	201,371	66,824	65,912	17,033	129,514	17,033	22,579	10,066	115,645	29,552	83,264	14,924
\$9,000 under \$10,000.....	5,517	5,268	92,191	21,211	21,069	5,517	65,362	5,517	12,334	2,185	36,657	7,744	27,889	5,754
\$10,000 under \$15,000.....	3,595	3,109	104,106	12,535	11,876	3,595	82,146	3,595	19,993	1,533	44,990	5,573	35,090	8,749
\$15,000 under \$20,000.....	398	372	26,407	1,499	1,454	398	21,872	398	7,565	227	15,355	854	13,375	5,013
\$20,000 under \$50,000.....	99	88	12,619	358	324	99	10,887	99	4,923	53	6,779	192	5,720	2,590
\$50,000 under \$100,000.....	20	17	10,334	59	48	20	7,993	19	4,200	11	4,789	42	4,517	2,387
\$100,000 or more.....	59,893	15,102	121,353	100,117	87,505	39,995	53,542	38,027	68,925	24,216	190,114	128,336	48,053	14,086
Returns under \$5,000.....	58,203	44,468	405,997	184,572	183,193	56,824	227,437	56,627	37,258	46,845	323,438	140,161	137,206	32,063
\$5,000 under \$10,000.....	17,033	16,511	201,371	66,824	65,912	17,033	129,514	17,033	22,579	10,066	115,645	29,552	83,264	14,924
\$10,000 under \$15,000.....	9,629	8,854	245,637	35,663	34,771	9,629	188,261	9,628	49,014	4,009	108,569	14,703	13,983	24,492
\$15,000 or more.....														
Wilmington, Delaware, Maryland, and New Jersey														
Total.....	171,066	98,444	1,424,123	481,428	465,232	141,338	941,193	140,863	214,117	115,750	753,511	275,185	481,106	96,122
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	11,105	7,107	3,630	15,715	13,928	14,361	3,742	532	-	14,361	8,237	14,558	11,245	695
\$600 under \$1,000.....	11,818	7,107	9,365	11,818	11,818	9,915	3,742	532	-	10,845	15,717	13,386	4,880	695
\$1,000 under \$2,000.....	10,216	13,515	14,320	14,879	13,780	11,002	13,968	2,030	2,030	12,438	29,883	27,115	8,188	955
\$2,000 under \$3,000.....	13,515	11,309	33,361	25,569	19,496	11,002	13,968	11,002	2,030	11,781	40,649	23,693	20,188	3,021
\$3,000 under \$4,000.....	11,309	12,915	40,467	24,785	24,785	16,394	44,859	16,394	7,338	11,781	40,649	23,693	20,188	3,021
\$4,000 under \$5,000.....	7,168	8,368	31,085	9,319	9,319	8,462	44,859	7,338	7,338	20,259	99,780	40,026	62,761	10,342
\$5,000 under \$6,000.....	14,127	16,468	78,960	48,154	46,162	13,233	38,189	6,005	6,005	11,244	76,409	28,539	48,759	7,906
\$6,000 under \$7,000.....	11,048	8,368	72,426	38,656	38,656	11,048	40,319	6,480	6,480	11,244	76,409	28,539	48,759	7,906
\$7,000 under \$8,000.....	11,580	16,468	85,797	40,803	40,803	11,580	47,161	7,516	7,516	11,244	76,409	28,539	48,759	7,906
\$8,000 under \$9,000.....	8,462	11,207	71,998	28,487	28,487	8,462	42,599	8,462	7,124	12,804	112,934	40,556	74,296	12,724
\$9,000 under \$10,000.....	15,392	28,234	145,280	48,453	46,793	15,187	97,524	15,187	17,216	12,804	112,934	40,556	74,296	12,724
\$10,000 under \$15,000.....	28,234	26,280	348,637	109,112	108,103	28,234	236,128	28,156	42,094	15,776	187,221	63,131	119,619	21,211
\$15,000 under \$20,000.....	8,368	8,185	143,090	32,510	32,017	8,368	103,694	8,363	19,826	15,776	187,221	63,131	119,619	21,211
\$20,000 under \$50,000.....	6,756	6,119	189,648	24,760	24,760	6,756	147,723	6,756	3,116	3,116	92,814	12,075	72,808	17,866
\$50,000 under \$100,000.....	813	710	53,972	2,979	2,813	813	43,947	813	16,041	391	25,652	1,582	20,996	7,448
\$100,000 under \$200,000.....	222	185	30,305	811	735	222	23,923	219	11,233	86	11,352	360	9,436	4,351
\$200,000 or more.....	138	97	84,260	445	391	138	57,453	135	34,982	23	7,644	76	5,844	3,105
Returns under \$5,000.....	65,934	11,458	119,748	105,301	95,533	37,309	62,570	37,309	9,900	62,685	154,638	101,158	72,100	11,135
Returns \$5,000 under \$10,000.....	60,608	45,411	434,461	204,552	200,901	59,510	265,793	59,094	44,341	31,047	228,972	86,714	146,657	24,506
Returns \$10,000 under \$15,000.....	28,234	26,280	348,637	109,112	108,103	28,234	236,128	28,156	42,094	15,776	187,221	63,131	119,619	21,211
Returns \$15,000 or more.....	16,310	15,295	501,277	62,463	60,715	16,310	376,702	16,304	117,782	6,242	182,680	24,182	142,730	39,270

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 43. —NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Additional exemptions for taxpayers age 65 or over		Exemptions for taxpayers' dependents										Exemptions for children living at home		Exemptions for dependent parents		Other exemptions	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)							
Total.....	43,372,143	118,074,508	67,528,999	3,931,833	5,011,849	20,294,036	45,469,714	17,974,477	42,526,512	418,859	731,049	1,236,430	1,300,653	664,266	911,503						
Akron, Ohio.....	235,879	686,612	389,531	20,975	30,488	108,140	264,618	101,511	256,511	1,628	3,027	3,504	3,558	1,497	1,522						
Albany-Schenectady-Troy, New York.....	279,521	676,223	394,105	24,511	31,827	108,912	249,849	99,842	239,243	1,145	2,184	6,149	6,208	1,777	2,000						
Albuquerque, New Mexico.....	96,861	299,212	160,124	8,886	10,272	53,514	128,674	47,963	122,993	(*)	(*)	3,371	3,681	1,693	1,754						
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey.....	217,256	618,935	346,607	20,191	27,042	109,931	245,280	100,188	232,148	1,373	2,390	6,437	7,425	1,934	3,318						
Anaheim-Santa Ana-Garden Grove, California.....	484,023	1,422,781	781,804	42,272	55,450	247,399	584,338	226,178	554,056	2,505	4,216	7,908	8,608	10,808	17,457						
Atlanta, Georgia.....	457,235	1,192,472	701,720	26,823	34,921	221,274	455,759	135,108	321,341	9,880	14,820	8,168	9,658	11,118	9,940						
Augusta, Georgia and South Carolina.....	63,510	187,854	104,551	5,150	6,277	35,592	77,022	32,765	71,730	(*)	(*)	(*)	(*)	(*)	(*)						
Austin, Texas.....	90,246	239,943	141,703	8,327	10,792	43,957	87,448	38,658	80,742	1,105	2,102	2,014	2,072	2,180	2,561						
Bakersfield, California.....	103,542	326,217	171,070	6,406	9,474	60,408	144,668	51,955	128,381	3,063	4,293	1,694	3,695	3,695	10,299						
Baltimore, Maryland.....	741,972	1,957,127	1,134,878	57,956	71,834	332,739	750,403	300,469	704,956	6,442	12,209	11,928	12,459	13,900	20,780						
Baton Rouge, Louisiana.....	97,571	295,938	158,315	7,560	9,896	52,517	127,315	46,133	118,905	(*)	(*)	3,005	3,005	2,266	2,272						
Bessey-on-Fort Arthur-Panama, Texas.....	99,558	295,355	169,316	7,814	8,091	53,899	117,947	48,822	112,429	(*)	(*)	(*)	(*)	2,675	2,775						
Birmingham, New York and Pennsylvania.....	95,032	295,355	169,316	7,814	8,091	53,899	117,947	48,822	112,429	(*)	(*)	(*)	(*)	2,675	2,775						
Birmingham, Alabama.....	219,169	605,116	365,706	14,225	18,185	115,510	221,156	100,427	200,668	(*)	(*)	1,716	1,752	93	117						
Boston, Massachusetts.....	1,017,247	2,557,990	1,501,036	121,642	146,675	387,935	909,732	351,988	865,058	6,313	11,843	23,819	24,193	7,238	12,086						
Bridgeport, Connecticut.....	153,423	421,024	242,326	16,277	23,653	68,130	154,845	64,062	150,671	(*)	(*)	3,249	3,254	(*)	(*)						
Buffalo, New York.....	466,461	1,263,673	733,260	49,707	58,536	205,025	470,933	187,877	449,895	2,585	3,999	8,862	9,796	5,700	7,242						
Canton, Ohio.....	118,568	329,690	191,845	7,258	9,918	127,599	53,424	123,189	129,612	(*)	(*)	2,974	2,868	(*)	(*)						
Charleston, South Carolina.....	89,407	296,905	148,492	(*)	60,578	139,517	51,911	129,612	(*)	(*)	(*)	4,158	4,158	4,484	5,722						
Charleston, West Virginia.....	80,729	226,992	131,168	5,294	6,127	42,433	89,597	37,055	83,233	(*)	(*)	(*)	(*)	2,609	3,040						
Charlotte, North Carolina.....	124,432	357,773	207,919	7,869	10,416	69,441	139,432	62,115	131,410	(*)	(*)	4,749	5,069	2,436	2,499						
Chattanooga, Tennessee and Georgia.....	104,116	260,178	162,666	8,003	8,196	43,207	87,991	37,966	80,591	1,669	1,684	3,526	3,635	2,047	2,080						
Chicago, Illinois.....	2,798,312	7,340,987	4,194,703	273,903	344,878	1,232,919	2,799,406	1,058,719	2,598,542	30,699	46,213	89,288	93,838	44,212	56,814						
Cincinnati, Ohio and Kentucky and Indiana.....	503,899	1,426,724	789,527	45,700	56,446	232,197	578,740	214,304	532,282	7,997	12,724	6,664	6,708	3,231	7,022						
Cleveland, Ohio.....	740,609	1,985,455	1,136,937	61,693	74,676	331,747	775,576	299,837	730,452	8,749	18,754	16,383	17,072	6,773	9,297						
Columbia, South Carolina.....	108,823	321,251	175,816	(*)	(*)	59,911	137,038	51,494	125,555	(*)	(*)	(*)	(*)	(*)	(*)						
Columbus, Georgia and Alabama.....	60,493	169,682	98,501	2,466	2,480	32,565	68,700	26,129	61,582	(*)	(*)	(*)	(*)	4,277	4,751						
Columbus, Ohio.....	316,471	883,974	505,332	22,865	29,382	156,899	348,944	141,914	327,601	6,490	12,782	5,113	5,150	3,382	3,411						
Corpus Christi, Texas.....	96,580	343,067	164,268	7,206	7,754	60,853	171,045	77,581	167,692	(*)	(*)	(*)	(*)	(*)	(*)						
Dallas, Texas.....	494,500	1,404,330	802,784	38,799	50,690	253,604	550,539	230,860	524,021	4,291	6,348	13,904	14,198	4,548	5,972						
Davenport-Rock Island-Moline, Iowa and Illinois.....	123,073	344,251	196,181	12,421	15,869	53,269	132,169	49,344	127,958	1,343	1,412	2,902	3,343	380	596						
Dayton, Ohio.....	284,611	807,225	462,230	16,328	21,522	142,735	322,462	130,385	306,904	5,001	7,924	2,754	3,007	4,594	4,637						
Denver, Colorado.....	404,514	1,146,494	643,671	35,984	51,050	196,696	450,763	182,539	431,906	5,141	6,373	3,977	4,046	5,039	8,437						
Des Moines, Iowa.....	104,051	279,272	162,072	7,081	8,148	47,360	109,014	45,586	104,844	(*)	(*)	(*)	(*)	(*)	(*)						
Detroit, Michigan.....	1,511,275	4,221,892	2,390,568	119,130	144,017	720,082	1,687,290	634,577	1,580,423	13,527	25,104	48,648	49,432	23,330	32,331						
Duluth-Superior, Minnesota and Wisconsin.....	98,163	279,436	159,811	8,468	10,790	44,111	108,633	39,529	98,802	2,286	6,436	240	357	2,056	3,038						
El Paso, Texas.....	96,787	346,063	161,399	(*)	(*)	76,449	180,570	60,559	162,329	(*)	(*)	10,292	13,266	3,117	4,478						
Erie, Pennsylvania.....	102,782	305,425	165,478	(*)	(*)	50,943	135,924	44,695	130,512	(*)	(*)	2,508	2,513	2,444	2,454						
Evansville, Indiana and Kentucky.....	80,275	228,475	128,058	4,559	93,377	37,086	88,748	(*)	(*)	(*)	(*)	5,046	1,358	1,534	1,534						
Flint, Michigan.....	128,538	423,117	219,841	14,710	21,398	71,991	181,875	66,785	168,118	(*)	(*)	(*)	1,047	(*)	(*)						
Fort Lauderdale-Hollywood, Florida.....	176,185	483,813	283,422	36,123	54,904	71,232	145,385	62,456	135,208	3,128	3,619	3,143	3,215	2,504	3,343						
Fort Wayne, Indiana.....	92,432	262,768	141,309	7,001	7,927	43,182	113,527	40,156	109,287	2,105	3,220	(*)	(*)	(*)	(*)						
Fort Worth, Texas.....	246,368	690,178	412,633	15,100	18,310	120,456	248,519	2,511	3,588	3,588	3,988	3,950	4,004	2,149	(*)						
Fresno, California.....	134,665	384,225	217,520	18,515	65,098	148,185	59,028	137,815	1,719	5,502	3,908	3,909	2,703	2,705	(*)						
Gary-Hammond-East Chicago, Indiana.....	227,259	661,504	362,457	21,107	27,964	112,919	271,083	98,701	232,023	5,033	9,865	6,482	6,489	2,703	2,705						
Grand Rapids, Michigan.....	193,502	561,619	302,369	13,657	17,634	93,780	240,616	86,119	232,221	2,721	3,412	2,888	2,888	2,052	2,096						
Greensboro-High Point, North Carolina.....	228,185	581,741	352,487	18,387	24,075	102,778	202,848	90,640	208,396	2,696	3,037	6,426	6,440	3,016	3,776						
Greenville, South Carolina.....	109,103	299,956	169,508	6,552	7,155	52,902	123,295	47,991	112,341	(*)	(*)	3,312	3,312	4,348	7,368						
Harrisburg, Pennsylvania.....	139,936	429,779	252,204	13,779	15,544	72,968	156,964	72,968	150,547	(*)	(*)	(*)	(*)	2,685	5,280						
Hartford, Connecticut.....	239,944	584,016	357,114	29,720	39,010	92,147	187,498	81,307	175,217	(*)	(*)	7,349	7,414	2,686	3,736						
Honolulu, Hawaii.....	198,367	513,698	294,363	9,446	12,036	88,325	207,247	78,206	194,445	1,885	2,557	5,429	6,259	2,804	3,986						
Houston, Texas.....	621,545	1,813,139	1,012,932	30,439	39,959	335,800	764,000	314,532	737,211	4,799	7,782	6,981	7,503	9,489	11,510						
Huntington-Beckham, West Virginia, Kentucky, and Ohio.....	84,054	233,137	135,095	7,138	10,261	42,624	87,783	76,289	(*)	(*)	2,570	2,570	3,132	5,999	(*)						
Indianapolis, Indiana.....	372,699	1,069,669	596,941	29,606	36,770	189,443	436,557	166,990	403,983	5,963	11,456	10,831	12,120	5,659	8,997						
Jackson, Mississippi.....	78,222	222,682	121,390	6,093	7,516	42,776	94,577	36,312	88,010	(*)	(*)	3,893	3,923	2,526	2,531						
Jacksonville, Florida.....	159,330	445,050	251,487	9,880	13,503	84,792	177,976	75,407	164,014	(*)	(*)	4,603	4,782	4,654	8,992						
Jersey City, New Jersey.....	245,768	578,301	356,465	23,185	30,845	106,450	190,990	78,029	162,556	(*)	(*)	14,760	16,022	10,541	11,222						
Johnstown, Pennsylvania.....	83,202	238,920	134,889	(*)	(*)																

Footnotes at end of table. See text for "Explanation of Classification and Terms" and "Source of Data, Description of the Sample and Limitations of the Data."

Table 43. —NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, BY 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Additional exemptions for taxpayers age 65 or over		Number of returns	(6)	Number of exemptions	Exemptions for children living at home		Exemptions for taxpayers' dependents		Other exemptions											
				Number of returns	Number of exemptions				Number of returns	(7)	Number of exemptions	(8)	Number of exemptions	Number of returns	(10)	Number of exemptions	(11)	Number of returns	(12)	Number of exemptions	Number of returns	(14)	Number of exemptions	(15)
Louisville, Kentucky and Indiana.....	278,376	773,225	447,192	20,489	29,001	132,617	296,817	121,353	279,663	8,547	3,359	3,691	3,816	8,547	3,691	3,816	4,215	4,791	1,189	1,189	1,189	1,189		
Madison, Wisconsin.....	90,222	242,698	137,411	5,587	7,458	38,798	97,564	35,100	97,564	8,389	2,266	(*)	2,266	8,389	2,266	2,266	1,757	2,589	1,757	1,757	1,757	1,757		
Memphis, Tennessee and Arkansas.....	233,095	683,683	364,446	15,090	18,508	179,008	305,332	113,091	305,332	3,186	2,127	8,604	8,604	3,186	2,127	8,604	16,218	21,589	16,218	16,218	16,218	16,218		
Miami, Florida.....	407,458	1,062,763	618,968	55,488	68,220	179,008	370,277	149,568	370,277	10,531	6,838	15,881	15,881	10,531	6,838	15,881	16,218	21,589	16,218	16,218	16,218	16,218		
Milwaukee, Wisconsin.....	546,412	1,545,272	853,810	56,125	70,776	246,661	620,628	226,339	594,277	14,685	8,782	10,447	10,447	14,685	8,782	10,447	16,218	21,589	16,218	16,218	16,218	16,218		
Minneapolis-St. Paul, Minnesota.....	648,166	1,801,302	1,009,547	54,928	71,061	281,281	720,688	267,205	701,040	8,501	4,212	6,421	6,421	8,501	6,421	6,421	3,443	3,577	3,443	3,443	3,443	3,443		
Mobile, Alabama.....	114,444	380,913	186,849	4,985	7,522	57,676	132,473	55,079	129,626	1,977	1,977	1,977	1,977	1,977	1,977	1,977	1,988	(*)	(*)	(*)	(*)	(*)		
Nashville, Tennessee.....	181,002	480,315	285,040	13,456	14,853	37,456	180,536	77,404	169,050	977	977	1,002	3,378	5,001	3,378	5,001	3,500	3,502	3,500	3,500	3,500	3,500		
New Haven, Connecticut.....	130,638	397,627	202,242	15,373	20,005	54,371	115,380	47,120	107,682	1,426	1,426	1,480	3,620	5,205	1,480	3,620	2,205	2,205	2,205	2,205	2,205	2,205		
New Orleans, Louisiana.....	331,175	987,554	526,940	22,267	26,612	177,105	437,923	137,469	437,923	12,875	6,906	4,117	4,694	12,875	6,906	4,117	4,694	11,992	4,694	4,694	4,694	4,694		
New York, New York.....	4,603,416	11,866,870	6,885,658	503,647	649,501	2,166,794	4,321,449	1,770,730	3,875,483	36,150	24,242	288,317	302,475	36,150	24,242	288,317	302,475	106,341	302,475	302,475	302,475	302,475		
Newark, New Jersey.....	717,257	1,968,270	1,100,487	76,180	96,685	342,210	770,618	299,138	721,757	4,713	2,215	28,549	32,146	4,713	2,215	28,549	12,308	16,161	12,308	12,308	12,308	12,308		
Newport News-Hampton, Virginia.....	91,176	266,282	146,604	4,135	6,372	42,350	161,707	42,350	106,170	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,452	9,450	7,452	7,452	7,452	7,452		
Norfolk-Portsmouth, Virginia.....	217,608	648,449	323,968	14,372	17,971	123,429	277,510	104,034	250,985	2,306	2,306	7,412	9,638	2,306	7,412	9,638	9,663	9,663	9,663	9,663	9,663	9,663		
Oklahoma City, Oklahoma.....	198,142	566,205	323,937	12,806	15,783	102,278	226,335	95,755	218,508	3,195	3,195	4,221	2,533	4,221	3,195	4,221	2,728	(*)	(*)	(*)	(*)	(*)		
Omaha, Nebraska and Iowa.....	175,394	493,435	283,806	22,607	29,282	71,695	182,346	66,762	172,429	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,288	5,505	2,288	2,288	2,288	2,288		
Orlando, Florida.....	133,155	394,309	213,482	14,047	17,954	70,622	160,630	65,253	154,657	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,084	2,103	2,084	2,103	2,103	2,103		
Patterson-Clifton-Pasadena, New Jersey.....	507,115	1,357,818	785,474	52,335	70,850	231,518	501,434	197,079	462,536	1,728	1,728	26,959	27,542	1,728	26,959	27,542	5,753	7,008	5,753	7,008	7,008	7,008		
Peoria, Illinois.....	72,884	218,526	126,138	(*)	(*)	40,077	86,205	38,452	80,496	4,506	4,506	4,507	(*)	4,506	4,506	4,507	(*)	(*)	(*)	(*)	(*)	(*)		
Peoria, Illinois.....	121,572	354,376	201,489	16,674	16,674	55,958	136,212	53,734	131,773	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Philadelphia, Pennsylvania and New Jersey.....	1,758,588	4,666,008	2,698,631	150,170	188,907	767,689	1,772,846	665,919	1,648,732	24,696	12,519	57,550	58,391	24,696	12,519	57,550	31,701	41,027	31,701	31,701	31,701	31,701		
Phoenix, Arizona.....	307,896	921,672	509,362	20,407	27,812	164,816	388,440	149,172	363,468	7,691	3,897	7,691	7,691	7,691	7,691	7,691	7,160	15,984	7,160	7,160	7,160	7,160		
Pittsburgh, Pennsylvania.....	846,932	2,317,393	1,249,280	77,729	103,641	378,752	864,036	342,430	822,431	6,315	3,897	24,192	25,361	6,315	3,897	24,192	8,553	8,553	8,553	8,553	8,553	8,553		
Portland, Oregon and Washington.....	342,728	899,123	532,400	33,372	53,056	153,096	326,679	140,430	310,667	5,241	3,241	5,940	5,999	5,241	3,241	5,940	5,487	5,700	5,487	5,487	5,487	5,487		
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts.....	320,983	824,067	486,622	36,211	45,705	130,522	291,741	117,867	276,082	2,232	1,255	7,314	7,321	2,232	1,255	7,314	4,086	6,106	4,086	4,086	4,086	4,086		
Reading, Pennsylvania.....	102,527	256,673	161,735	10,134	11,025	42,842	83,907	32,362	82,362	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,967	3,167	2,967	2,967	2,967	2,967		
Richmond, Virginia.....	176,914	429,018	260,088	13,684	15,701	82,200	161,228	74,638	152,432	5,864	2,959	2,959	2,959	5,864	2,959	2,959	1,938	3,353	1,938	1,938	1,938	1,938		
Rochester, New York.....	314,623	843,789	476,039	21,142	26,278	138,235	339,650	124,976	320,947	8,511	4,021	7,953	7,953	8,511	4,021	7,953	9,162	9,986	9,162	9,162	9,162	9,162		
Rockford, Illinois.....	91,831	242,179	140,833	10,337	11,793	38,276	89,207	34,906	85,131	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,821	1,821	1,821	1,821	1,821	1,821		
Sacramento, California.....	275,985	794,289	444,820	20,613	27,146	144,188	322,405	126,527	299,819	2,232	1,255	7,314	7,321	2,232	1,255	7,314	4,086	6,106	4,086	4,086	4,086	4,086		
St. Louis, Missouri and Illinois.....	822,038	2,263,833	1,284,962	77,996	94,072	372,428	886,645	333,873	836,436	15,228	17,016	17,016	17,016	15,228	17,016	17,016	13,894	17,335	13,894	13,894	13,894	13,894		
Salt Lake City, Utah.....	163,959	438,547	270,987	10,024	15,797	80,026	160,674	79,986	200,964	1,991	1,991	1,991	1,991	1,991	1,991	1,991	2,065	2,065	2,065	2,065	2,065	2,065		
San Antonio, Texas.....	225,388	641,722	353,450	15,639	21,485	118,957	246,758	104,465	248,540	1,448	1,448	1,448	1,448	1,448	1,448	1,448	5,077	5,077	5,077	5,077	5,077	5,077		
San Bernardino-Riverside-Ontario, California.....	340,796	993,759	556,865	29,209	43,163	177,643	395,466	161,889	376,279	3,048	2,608	7,716	7,716	3,048	2,608	7,716	7,716	7,716	7,716	7,716	7,716	7,716		
San Diego, California.....	376,093	1,150,245	633,659	33,689	47,909	203,240	442,704	178,414	434,420	8,681	10,416	10,416	10,416	8,681	10,416	10,416	11,568	8,738	11,568	11,568	11,568	11,568		
San Francisco-Oakland, California.....	1,222,447	3,159,203	1,868,136	124,405	154,662	526,597	1,134,960	475,900	1,068,209	21,165	21,165	21,165	21,165	21,165	21,165	21,165	24,208	10,098	24,208	24,208	24,208	24,208		
San Jose, California.....	363,902	1,020,384	581,969	24,513	31,648	180,955	405,399	165,987	385,160	5,581	6,902	6,902	6,902	5,581	6,902	6,902	2,485	2,485	2,485	2,485	2,485	2,485		
Saratoga, Pennsylvania.....	85,383	199,564	127,132	8,692	10,415	30,158	62,018	28,030	59,892	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Seattle-Everett, Washington.....	524,399	1,388,549	830,555	42,881	53,004	228,623	503,621	210,803	481,884	9,424	5,939	5,939	5,939	9,424	5,939	5,939	6,981	6,981	6,981	6,981	6,981	6,981		
Shreveport, Louisiana.....	93,157	256,136	146,947	3,555	6,868	47,185	102,322	41,724	94,588	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Shreveport, Louisiana.....	100,717	271,914	156,160	7,997	10,148	47,516																		

Explanation of Classifications and Terms

CLASSIFICATIONS

Adjusted gross income classes

The amount of adjusted gross income reported by the taxpayer on his return was generally the basis for classifying data by size of income. Returns with deficit and those on which income and loss were equal were classified as having "No adjusted gross income" and appear as a separate class.

Marital status

The five marital classifications were:

- (1) Joint returns of husbands and wives,
- (2) Separate returns of husbands and wives,
- (3) Returns of heads of household,
- (4) Returns of surviving spouse, and
- (5) Returns of single persons not head of household or surviving spouse.

Marital status was usually determined as of the last day of the tax year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, he was considered to be single for the entire year. Each of the above is described under a separate heading.

Regions and States

State classifications were based on the district code given each return in the Internal Revenue Service district or regional service center in which it was filed. Districts, or groups of districts, were identical with State boundaries, except that the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. However, District of Columbia returns were coded separately based on the street address and zip code shown on each return. The Office of International Operations had charge of returns with addresses outside the 50 States. These included returns from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which are shown in the State statistics under "Other areas."

Each of the seven Internal Revenue Regions was composed of a group of districts, as shown by the map in section 5, and each had a service center in which returns filed with the service center or through the district offices were processed.

National totals in the State and regional tables differed slightly from those presented elsewhere because of dif-

ferences in computing the national and district sampling weights used to derive the statistics.

Returns with standard deduction or with itemized deductions

This classification of returns was basically determined by the presence or absence of nonbusiness itemized deductions.

Returns with itemized deductions were Form 1040 returns which had positive adjusted gross income against which the taxpayer claimed itemized nonbusiness deductions in computing his taxable income. A relatively few returns which showed no deductions were also classified as itemized deduction returns. This was because when married persons filed separate returns and all of their itemized deductions were claimed on one of the returns, the other spouse was required to file the same type of return even though no deductions were claimed.

Standard deduction returns included the following:

- (1) All Form 1040A returns,
- (2) Form 1040 returns with adjusted gross income under \$5,000 on which the income tax was determined from the "tax table", and
- (3) Form 1040 returns with adjusted gross income of \$5,000 or more on which the taxpayer elected to use the 10 percent or minimum standard deduction.

Returns with "No adjusted gross income" were classified as standard deduction returns in years prior to 1961. Subsequently, these returns were classified separately and excluded from both the standard and itemized deduction tables.

Taxable and nontaxable returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits. Many nontaxable returns showed an amount of self-employment tax or tax from recomputing prior year investment credit; however, these taxes were disregarded for purposes of this classification.

Standard metropolitan statistical areas

A taxpayer's post office address and the Internal Revenue district code assigned to his return were the bases for a return's inclusion in one of the 125 standard metropolitan statistical areas listed in text table 5.1 of section 5. These 125 areas conformed to the 1967 definitions developed by the Bureau of the Budget, and had the largest

populations, within the 50 States, based on the 1960 Census.

Taxpayers age 65 or over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were 65 or more. Whether one or two exemptions were claimed, the return was considered a return of a taxpayer age 65 or over.

EXPLANATION OF TERMS

Adjusted gross income

This amount was the result of reducing gross income from all sources subject to tax by deductions such as the following:

- (1) Ordinary and necessary expenses of operating a trade or business,
- (2) Employee business and moving expenses,
- (3) Expense deductions attributable to rents and royalties,
- (4) Expenses for education required to maintain salary, status, or present employment,
- (5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
- (6) Deductible losses from sales of capital assets and other property,
- (7) Deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss,
- (8) Net operating loss deduction, and
- (9) Contributions to a retirement fund by the self-employed.

A deficit in adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Alternative computation of tax

Under the alternative computation, half the excess of net long-term capital gain over net short-term capital loss was included in taxable income and tax before credits was 50 percent of the excess plus an amount calculated by applying the normal tax and surtax rates to the balance of taxable income. The effect was to tax long-term capital gains at a maximum rate of 25 percent and all other income at regular rates.

This method of income tax computation was available to taxpayers with a long-term capital gain in adjusted gross income and whose taxable income, including capital gains, exceeded \$52,000 on joint returns and returns of surviving spouse, \$38,000 on returns of head of household, or \$26,000 on single returns or on returns of married persons filing separately. These were the points at which the combined normal tax and surtax marginal rates on the different rate schedules exceeded 50 percent.

Business net income or loss

The following sources of income or loss were included here:

- (1) Business or profession,
- (2) Farm,
- (3) Partnership, and
- (4) Small Business Corporation.

Each is described under separate heading.

Business or profession net profit or net loss

This source was reported by individuals who were proprietors of a business or members of a profession and who did not elect to be taxed as a corporation. When there were two or more proprietorship businesses operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from all business activities. The proprietor was required to exclude dividends and other investment income from business profits and to include them instead with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and therefore not allowed as a business deduction in computing net profit. The carryover of a prior year net operating loss was not considered a business expense but was offset instead against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics of Income--U. S. Business Tax Returns*.

Capital gain distributions received

These distributions included the following:

- (1) Long-term capital gains designated by regulated investment companies or mutual funds (either distributed as capital gain dividends or undistributed and retained by the company though credited to shareholders), and
- (2) Long-term capital gain distributions of real estate investment trusts.

A taxpayer was entitled to a refundable credit of 25 percent of any undistributed capital gains retained by a regulated investment company or mutual fund. This represented the tax paid by the company, but deemed paid by the taxpayer. See "tax withheld by regulated investment companies."

Credit on 1968 tax

This credit, requested on Forms 1040, was that part of the overpayment on 1967 tax which the taxpayer specifically requested be credited to his estimated income tax for 1968.

Dividend exclusions from adjusted gross income

A taxpayer could exclude up to \$100 of eligible dividends from adjusted gross income. On joint returns, the

maximum exclusion was \$200 if both husband and wife received eligible dividends, each excluding up to \$100 against his respective dividend income. For a further explanation of eligible dividends see "Domestic and foreign dividends received."

Dividends in adjusted gross income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income. Also included were amounts of domestic dividends (after exclusion) from Forms 1040A.

For further explanation see "Domestic and foreign dividends received" and "Dividend exclusion."

Domestic and foreign dividends received

Domestic and foreign dividends received included--

(1) Dividends eligible for exclusion consisting of--

(a) Dividends from domestic corporations received directly, or indirectly as beneficiaries of income from estates or trusts, or as partner's share of partnership net profit, together with

(b) the distribution of earnings of a proprietorship that elected to be taxed as a corporation or a partner's share of such distribution from a partnership that elected to be so taxed.

(2) Dividends not eligible for exclusion consisting of dividends from--

(a) foreign corporations, China Trade Act corporations, exempt farmers' cooperatives, real estate investment trusts, and

(b) corporations doing business in possessions of the United States, if 80 percent or more of their gross income was derived from U. S. possessions and 50 percent or more from the active conduct of a business in U. S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies or nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Also excluded were so-called dividends on deposits or withdrawable accounts in mutual saving banks, cooperative banks, savings and loan associations, and credit unions.

Employee business expenses

An employee was allowed a deduction in the computation of adjusted gross income for business expenses incurred in connection with his employment. Expenses which qualified included:

(1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs, other than commuting, and

(4) outside salesman's expenses of soliciting business for his employer.

If the employee accounted his deductible expenses to his employer, he was not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses. Likewise, he was not required to

show the expenses on the tax return except those expenses in excess of the reimbursement.

Certain employee business expenses, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as an itemized deduction in the computation of taxable income.

Estates and trusts income or loss

This was the beneficiaries' share of fiduciary income from any estate or trust. Income from estates and trusts included amounts required to be distributed and amounts credited to a beneficiary's account from current year fiduciary income, whether or not actually received by him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions was reduced by his share of depletion and depreciation before reporting the net amount as part of adjusted gross income.

The taxpayer also excluded from estate or trust income his share of dividends, interest, and gains or losses from sales of capital assets and other property. Such income was reported on the tax return on the separate lines provided for this purpose. A loss from an estate or trust was allocated to the beneficiary only upon termination of an estate or trust which had a net operating loss carryover or a capital loss carryover, or for its last tax year had deductions (other than for exemptions and charitable contributions) in excess of gross income.

Additional information on estate and trust income can be found in *Statistics of Income--1965, Fiduciary, Gift, and Estate Tax Returns*.

Excess social security taxes withheld

If more than \$290.40 of social security (FICA) tax was withheld in 1967 from an employee because he worked for more than one employer, the excess could be taken as a refundable credit against the employee's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions

In the computation of taxable income, a \$600 deduction was allowed for each exemption claimed. An exemption was allowed for each taxpayer shown on a return (on joint returns husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Additional exemptions were allowed for a taxpayer or spouse who was either age 65 or over or who was blind before the close of the taxable year. Exemptions were also allowed for qualified dependents who had less than \$600 gross income and who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes a duplication of exemptions for certain individuals. These individuals were--

(1) dependents who had less than \$600 gross income, but filed a return to obtain a refund of tax withheld on wages, and

(2) dependents under 19 years of age or students who were required to file a return because their gross incomes were \$600 or more.

These individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Farm net profit or net loss

This source was reported by individuals who were proprietors of a farm and who did not elect to be taxed as a corporation. When there were two or more proprietorship farms operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from farm business activities.

Farm business costs and expenses were deductible from gross farm business receipts in arriving at farm net profit or loss. Gain from sales of livestock held for breeding purposes and of land with unharvested crops were reported on the separate schedule for sales of property (schedule D) and were not reflected in farm net profit or loss.

Additional information on farm receipts and expenditures can be found in *Statistics of Income--U. S. Business Tax Returns*.

Foreign tax credit

A credit against income tax was permitted for foreign taxes paid only if nonbusiness deductions were itemized and the foreign tax was excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. Amounts in excess of the limitation could be carried over for use in computing the credit for other years.

Heads of household

These returns were filed by certain persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. This classification was available only to unmarried persons, married persons legally separated, or persons married to nonresident aliens.

A special tax rate schedule was provided for head of household which gave approximately half the benefit of the joint return schedule.

Health insurance premiums

For tax years beginning after December 31, 1966, one-half the cost of medical insurance up to \$150 was fully

deductible as a medical expense without regard to the 3 percent limitation which limited deductible medical expenses to those in excess of 3 percent of adjusted gross income. The remaining one-half cost plus any excess over \$150 was deductible as a regular medical expense. A deduction for health insurance premiums paid could be claimed only if a taxpayer itemized his deductions. Text table 2.4 of section 2 presents statistics relating to the deduction.

Income averaging

The income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a reduction of the over-all amount of tax due. An eligible individual could choose this computation if his averagable income for the year was more than \$3,000. "Averagable income" was the amount by which "adjusted taxable income" exceeded 133-1/3 percent of "average base period income" (the average of taxable income with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operates to tax a part of the unusually large amount of income (the averagable income) at the same lower tax rate which applies to the first one-fifth of such averagable income.

The income averaging computation could apply to all types of taxable income except net long-term capital gains, income from gifts or inheritances, or wagering income. See schedule G, income averaging, reproduced in the section on "Forms and Instructions," for an explanation of the computation involved.

Income subject to tax

For returns with normal tax and surtax, the income subject to tax was "taxable income." For returns with alternative tax computation, the income subject to tax was either:

- (1) Taxable income, when that amount exceeded one-half the excess net long-term capital gain over net short-term capital loss, or
- (2) One-half excess net long-term capital gain over net short-term capital loss when that amount equaled or exceeded taxable income.

Income tax after credits

Income tax after credits was derived by deducting statutory credits from income tax before credits. It did not include self-employment tax or tax from recomputing prior year investment credit.

Income tax before credits

This was the tax liability computed on taxable income based on:

- (1) The regular combined normal tax and surtax including tax from the optional "tax tables,"
- (2) Alternative tax, or
- (3) Tax computed using the income averaging provisions.

Interest received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts.

Investment and other income

The following sources of income were included for purposes of table 1.7 and table 9 in section 1:

- (1) Dividends in adjusted gross income,
- (2) Interest received,
- (3) Rent,
- (4) Royalty, and
- (5) Estate and trust net income or net loss.

Each is described under separate heading.

Investment credit

The investment credit applied against income tax was 7 percent of a taxpayer's qualified investment in certain new and used depreciable assets, chiefly machinery and equipment, with a useful life of 4 years or more. Qualified investment was defined as cost or basis reduced by:

- (1) one-third if the useful life was at least 6 years but less than 8 years, or
- (2) two-thirds if the useful life was at least 4 years but less than 6 years.

Total qualified investment was limited to \$50,000 for used property and was reduced by 4/7 if the investment was in public utility property. Income tax against which the credit was applied was first reduced by the foreign tax and retirement income credits. If the amount of tax remaining was more than \$25,000, the credit could not exceed \$25,000 plus 50 percent (25 percent before March 10, 1967) of the tax liability over that amount. Amounts in excess of this limitation could be carried over (or carried back) for a prescribed number of years to be claimed as a credit.

There was a suspension of the investment credit, with certain exceptions, for property constructed or acquired between October 10, 1966 and March 9, 1967 which limited the credit to the first \$20,000 of investment made during that period.

Itemized deductions

Itemized deductions from adjusted gross income could be taken only on Form 1040 returns. Included were deductions for contributions, interest paid, taxes, medical expenses, and other deductions for which no specific line or schedule was provided on the return. Such other deductions included unreimbursed casualty and theft losses, alimony payments, child care expense, educational expense, and certain expenses connected with the taxpayer's employment.

Joint returns of husbands and wives

These were either returns on which a married couple reported their combined income or returns of married couples where only one spouse had income but exemptions for both were claimed. Generally, the filing of a joint

return resulted in a tax saving because of "income splitting" which was automatically provided for in the joint return tax rate schedule.

Marginal tax rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax. Since it applied to income in excess of a specified amount, the marginal rate varied from taxpayer to taxpayer according to the "upper limit" of this taxable income. For example, if a joint return showed taxable income of \$11,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicates tax as \$2,190 plus 32 percent of the excess over \$10,000. The marginal tax rate in this case is 32 percent. See also the example in the text in section 3 -- Tax Computation and Tax Rates.

Moving expense deduction

An employee could deduct in the computation of adjusted gross income reasonable expenses incurred in moving from his old residence to his new residence at his new place of employment. Expenses deductible included those for moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and members of his household en route to his residence.

In order for a taxpayer to qualify for the deduction:

(a) his new place of work had to be at least 20 miles further from his former residence than was his old principal place of work; and

(b) he must have been employed on a full-time basis for at least 39 weeks during the 12-month period immediately following his arrival in the general location of his new place of work. If at the time of filing he had not yet met this test, he could claim the deduction but the amount of the deduction was reportable as income in the next tax year if he subsequently failed to qualify. Otherwise, he could claim the deduction on an amended return after actually meeting the test.

If the employer reimbursed moving expenses, any excess reimbursement should have been included in the taxpayer's gross income. If the reimbursement was less than the expense, the taxpayer deducted the difference. If the reimbursement equaled the expenses, neither item had to be reported.

See the text and text table 2.1 of section 2 for additional information on the moving expense deduction.

Nonhighway Federal gasoline taxes

A credit could be claimed by any individual for Federal taxes paid on:

- (1) gasoline used--
 - (a) on a farm for farming purposes,
 - (b) other than as fuel in a highway vehicle,
 - (c) in furnishing scheduled common carrier public passenger land transportation along regular routes.
- (2) lubricating oil used other than in a highway motor vehicle.

The credit was combined with other prepayments on the tax return and any amounts in excess of income tax liability were refundable.

Nonspecified refundable taxes withheld

Refundable credits for nonhighway Federal gasoline tax or tax withheld by regulated investment companies which the taxpayer did not specifically identify were tabulated under this classification. Such credits were combined with other prepayments on the tax return, and any amounts in excess of the income tax liability were refundable.

Nontaxable distributions received

Generally, these amounts were distributions by corporations to stockholders which were not out of earnings and profits, but which represented a return of capital. Such distributions were nontaxable to the extent that they did not exceed the cost of the stock. If they did exceed cost, the distributions were treated as short-term or long-term capital gains depending on the length of the time the stock was held. Return of partnership capital may, to some extent, be reflected in these amounts and was treated similarly.

Normal tax and surtax

The income tax imposed upon taxable income subject to normal tax and surtax rates was divided into a:

- (1) Normal tax of 3 percent of taxable income, and
- (2) Surtax levied on a scale graduated in relation to size of taxable income.

To facilitate computation, the normal tax and surtax rates were combined in the tax tables furnished to the public.

Ordinary gain from sales of depreciable property

Included here was that portion of gain not eligible for treatment as a capital gain (under section 1231) from sales of depreciable property specified in sections 1245 and 1250 of the Internal Revenue Code.

The depreciable property to which section 1245 applied was (1) personal property other than livestock, whether tangible (such as machinery and equipment), or intangible (such as patents or copyrights), and (2) other tangible property including certain realty other than buildings and their structural components, if it was an integral part of certain specified business activities, or which constituted research or storage facilities used in connection with such activities. The business activities qualifying were manufacturing, production, or extraction, or the providing of transportation, communication, electrical energy, gas, water, or sewage disposal services.

The depreciable property to which section 1250 applied was real property not already covered by section 1245. In general, this property consisted of buildings or their structural components in the case of tangible property, or represented leaseholds of land, in the case of intangible property.

The amount of gain on dispositions of property under sections 1245 and 1250, treated as ordinary gain generally depended upon the amount of depreciation claimed on the asset although other factors were also considered in the case of section 1250 dispositions.

Under section 1245, the amount of gain treated as ordinary income was based, generally, on depreciation allowed or allowable after 1961.

Under section 1250, the amount of gain treated as ordinary gain was based, in general, on the depreciation allowed or allowable after 1963. But this "depreciation recapture" was further qualified so that if the property was held for more than 1 year before it was disposed of, ordinary gain was reduced to the difference between the depreciation computed under some accelerated method, and the depreciation computed assuming the straight-line method. If the property was held more than 20 months, the "recapture" was further reduced to a proportion of this difference until, when the property was held for 10 years, the "recapture" as ordinary gain was not applicable at all.

Other sources of income (or loss)

Included here were such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which no entry was provided on the return form.

Taxpayers were required to apply any deduction for business net operating losses, against "other income." In general, these amounts represented prior year losses of proprietors, partners, and shareholders of electing Small Business Corporations that exceeded the adjusted gross income of the loss year.

Other tax credits

"Other tax credits" included (1) the credit for tax-free covenant bonds, allowed only if nonbusiness deductions were itemized, and (2) the "throwback tax credit," whether claimed on a standard or itemized deduction return.

The credit for tax-free covenant bonds was for the tax paid on the bond interest by the issuing corporation for the owners. Bonds with a tax-free covenant were issued prior to 1934 and provided that the corporation pay part of the income tax on the interest usually at the rate of 2 percent.

The throwback tax credit was the recipient's pro rata share of taxes paid by a complex trust in preceding tax years which would not have been payable by the trust had the trust in fact distributed income currently to the beneficiaries instead of accumulating it before distribution. Thus, income tax paid on accumulation distributions deemed distributed in prior years was not refunded to the trust but was allowed as a credit against the income tax liability of the recipients.

Credits in excess of the total tax were treated as an overpayment and as such were refundable.

Other taxpayments

This item included credits for the following taxpayments:

- (1) Excess social security taxes withheld,
 - (2) Nonhighway Federal gasoline tax,
 - (3) Tax withheld by regulated investment companies, and
 - (4) Nonspecified refundable taxes withheld.
- Each is described under separate heading.

Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated tax, and refundable taxpayment credits, exceeded the combined income tax after credits, self-employment tax, and tax from recomputing prior year investment credit.

Overpayments on Form 1040A gave rise to a refund. Overpayments on Form 1040 could be refunded or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax, or taken partly as a refund and partly as a credit against estimated tax. See text table 3.5 in section 3.

Partnership net profit or net loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association, that did not elect to be taxed as a corporation. The taxpayer's profit or loss from such a partnership was his share of the ordinary income or loss of the enterprise together with payments made to him as a salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the combination of all his shares.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. The partner's share of each of these items was reported by him in its respective source of income on the return form.

Additional information for partnerships can be found in *Statistics of Income U. S. Business Tax Returns*.

Payments on 1967 declaration of estimated income tax

Such payments were reported on Form 1040 returns. The payments received with the 1967 Declaration of Estimated Income Tax, Form 1040ES, also included any credit which was applied against the estimated tax by reason of an overpayment of the 1966 tax liability. See Form 1040ES reproduced at the end of this report for an explanation of the requirements for filing.

Pensions and annuities

Pensions and annuities represented the taxable portion of amounts received during the year. The full amount of a pension or annuity received by a retired employee who contributed nothing toward the cost was taxable. If the recipient contributed to the cost, methods were provided for computing the nontaxable amount to be excluded. The method used depended upon the type of pension or annuity but, in general, was designed to estimate the portion of receipts that represented recovery of recipient's cost.

Refund

A refund of tax included all overpayments on Form 1040A and that part of overpayment on Form 1040 not applied by the taxpayer as a credit to the next year's estimated tax. Tax refunds could be requested in cash or

United States Savings Bonds, Series E, (with any excess over the bond price being refunded in cash). When bonds and cash were both checked on the return, the refund was made entirely in cash. The refund had to be at least \$18.75 before the bond election could be made.

Rent net income or loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property.

Retirement income credit

A credit for "retirement income," as discussed in section 4, was allowed an individual if he received "earned income" of more than \$600 in each of any 10 calendar years prior to the tax year for which the credit was computed.

Retirement income for taxpayers under 65 years of age was defined as pension and annuity income received under public retirement systems. Retirement income for taxpayers age 65 or over was defined as all pension and annuity income plus dividends in adjusted gross income, interest, and gross rents.

Two methods were provided for computation of the credit:

(1) Under the general rule, the tentative credit was 15 percent applied to the lesser of retirement income received during the year or \$1,524 for each qualified retiree (on joint returns, if each spouse met the past earnings and current retirement income requirements, the total retirement income limitation for both was \$3,048) reduced by amounts of earned income and by social security, railroad retirement, or other tax-exempt pensions.

(2) An alternative method was available if a husband and wife filed a joint return, were both age 65 or over, and at least one met the earned income requirement. This method provided a \$2,286 limitation on the base of the tentative credit which also was reduced by earned income and tax-free pension and annuity payments excluded from gross income.

Earned income was defined, in general, as salaries, wages, and other compensation for personal services rendered with certain adjustments based on the taxpayer's age as follows:

(1) Taxpayers 62 years of age were required to reduce the maximum amount of retirement income for credit computation by earned income in excess of \$900.

(2) Taxpayers age 62 but under 72 were required to reduce the maximum by 50 cents for every dollar earned in excess of \$1,200 but less than \$1,700. Earned income in excess of \$1,700 reduced the maximum dollar for dollar.

(3) Taxpayers 72 years of age or older had no reduction for earned income.

The actual credit, however computed, could not exceed the income tax reduced by credits for foreign taxes and for tax withheld at source on tax-free covenant bond interest.

Retirement income in adjusted gross income

Included here were pensions and annuities, interest, dividends, and rent net income or loss. This amount included the income of both husband and wife even though only one was eligible for the retirement income credit.

Retirement income in schedule B

Included here were pensions and annuities, interest, dividends, and gross rents shown in part V of schedule B (Retirement Income Credit Schedule). This amount included only income of taxpayers eligible for the retirement credit and therefore will not equal retirement income in adjusted gross income.

Royalty net income or loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents, copyrights on literary works, trademarks, formulae, and so on.

Salaries and wages (gross)

Gross salaries and wages were amounts of compensation for personal services prior to adjustments for excludable sick pay and certain expenses connected with employment. Also included were commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g., merchandise, accommodations, property, etc. Excluded were tax-exempt portions of salaries and wages earned abroad.

Sales of capital assets

Net short-term gain or loss.--Gains and losses from sales or exchanges of capital assets held 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current year transactions were combined with--

- (1) any capital loss carryover from 1959-1963,
- (2) any short-term capital loss carryover from 1964-66, and
- (3) any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss.--Gains and losses from sales or exchanges of capital assets held more than 6 months were considered to be long-term. To obtain the net long-term gain or loss, gains and losses from current year transactions were combined with--

- (1) any net long-term gain or loss received from partnerships or fiduciaries,
- (2) any capital gain distributions of regulated investment companies, mutual funds and real estate investment trusts,
- (3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders, and
- (4) any long-term capital loss carryover from 1964-66.

Short-term capital loss carryover.--This carryover was the unused portion of any net capital loss sustained from 1959-1963 and any net short-term loss sustained since 1963 which exceeded the loss year's net capital gain or the \$1,000 maximum net capital loss deduction.

Long-term capital loss carryover.--This carryover was the unused portion of net long-term loss sustained since 1963 which exceeded the loss year's net short-term capital gain or the \$1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net gain.--In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss and the resultant gain if long-term was reduced 50 percent. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on certain returns, 50 percent of the excess net long-term gain over net short-term loss, (b) on returns with only a net long-term gain, 50 percent thereof, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) on other returns, the entire excess of net short-term gain over net long-term loss.

Net loss.--In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the capital loss, (2) taxable income (adjusted gross income if the "tax table" was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (3) \$1,000.

For additional information on capital gains and losses, by asset type, see *Statistics of Income--1962, Supplemental Report, Sales of Capital Assets Reported on Individual Income Tax Returns*.

Sales of property net gain or loss

Included here were the following sales of property:

- (1) Net gain or loss from sales of capital assets,
- (2) Ordinary gain from sales of depreciable property, and
- (3) Net gain or loss from sales of property other than capital assets.

Each is described under separate heading.

Sales of property other than capital assets, net gain or loss

The amount included in adjusted gross income resulted from sales or exchanges of property which either were not capital assets or were not treated as capital assets. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. In contrast to capital gain or net loss, gain or loss from these transactions were included in their entirety in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders; however, this

ordinary loss was limited to \$25,000 on separate returns and \$50,000 on joint returns.

Self-employed pension deduction

In general, all self-employed individuals who were subject to self-employment tax were eligible for this deduction which was based on self-employment earnings. These individuals could contribute to a qualified retirement plan and deduct such contributions in computing adjusted gross income.

For purposes of the deduction, self-employed individuals were separated into employees and owner-employees. Owner-employees were proprietors, or partners who owned more than 10 percent of either the capital interest or the profits interest in a partnership. If an owner-employee wished to participate in a retirement plan, all of his employees (excluding part-time and seasonal employees) with 3 or more years of service must also have been included in the plan. An owner-employee might contribute annually to a pension plan 10 percent of his earnings or \$2,500, whichever was less. The deduction itself was limited to 50 percent of the contribution but could not exceed \$1,250.

Self-employed individuals other than owner-employees were not bound by the \$2,500 limit on contributions, but they were subject to the same limitations on the amount of the deduction.

See section 2 and text table 2.2 for additional information on the self-employed pension deduction.

Self-employment tax

This tax was reported by each individual who had self-employment earnings of at least \$400 derived from a proprietorship and from his share of partnership profits even if these enterprises elected to be taxed as corporations. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions such as investment income, capital gain or loss, net operating loss deduction, and casualty losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1967 was \$6,600 reduced by any wages on which social security tax had been withheld by an employer. The maximum self-employment tax payable was \$422.40 based on the 6.4 percent rate in effect for that year. Nonrefundable income tax credits could not be applied against this tax.

Separate returns of husbands and wives

These were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income but elected to use this classification. Returns with community income divided between husband and wife were included here.

Sick pay exclusion

An employee was allowed to exclude from salaries and wages, income received under an employer-provided wage

continuation plan for periods of absence due to injury or sickness.

If an employee received over 75 percent of his weekly rate of wages for absence due to injury or sickness, there was a 30 day waiting period before the exclusion was available. The amount to be excluded thereafter was limited to a rate not to exceed \$100 a week.

If an employee received 75 percent or less of his weekly rate of wages, the waiting period was only 7 days, but the exclusion for the first 30 consecutive days of absence was limited to a rate not to exceed \$75 a week. After 30 days the weekly rate of exclusion was increased to \$100 a week. The waiting period applied whether the employee was sick or injured, unless he was hospitalized for at least 1 day during the period of absence, in which case, the waiting period was waived.

Single returns

These were returns of unmarried persons who did not qualify as head of household or surviving spouse.

Small Business Corporation profit or loss

Net income or loss of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each shareholder.

To qualify as a Small Business Corporation, a company had to be a domestic corporation with no more than ten shareholders, each of which was an individual (or an estate) and no one of which was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from Personal Holding Company income (rent, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

The income of the Small Business Corporation shown in this report is the amount taxable to shareholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the shareholders and is included in the statistics for net gain or loss from sales of capital assets. Shareholders were allowed to deduct their share of the corporate losses from other forms of individual income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

More detailed information on Small Business Corporations can be found in *Statistics of Income--U. S. Business Tax Returns and Statistics of Income--Corporation Income Tax Returns*.

Standard deduction

A taxpayer was allowed a standard deduction in lieu of itemizing his deductible personal expenses. The taxpayer elected the larger of the regular 10 percent standard deduction or the minimum standard deduction introduced in 1964. The "regular" deduction was 10 percent of adjusted gross income, and the minimum deduction was \$200 (\$100

for married taxpayers filing separately) plus \$100 for each allowable exemption. In neither case could the deduction exceed \$1,000 (\$500 for married taxpayers filing separately). If married and filing separately, both taxpayers had to elect the same type of standard deduction.

Taxpayers who selected the so called "optional tax table to compute their tax did not report an amount for standard deduction, since the deduction was already built into those tables. For these taxpayers, standard deduction, using one of the two methods explained above was derived for the statistics based on the amount of tax reported.

Statutory adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Included here were the following:

- (1) Sick pay exclusion,
- (2) Self-employed pension deduction,
- (3) Employee business expense deduction, and
- (4) Employee moving expense deduction.

Each is described under separate heading.

Surviving spouse

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding tax years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse. However, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax credits

Included here were the following credits applied against income tax:

- (1) Retirement income credit,
- (2) Investment credit,
- (3) Foreign tax credit, and
- (4) Other tax credits.

Each is described under separate heading.

Tax due at time of filing

"Tax due" was reported on returns where the tax withheld and the payment on declarations of estimated tax (together with other prepayment credits reported with them) plus the income tax credits were insufficient to cover the total of income tax before credits, self-employment tax, and tax from recomputing prior year investment credit. The balance of tax due was payable when the return was filed.

Tax from recomputing prior year investment credit

The investment credit provisions of the law included a so-called "recapture rule" which required taxpayers to

pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life used in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its estimated useful life, the tax for the year of disposal was increased by the difference between the credit originally allowed and the credit that would have been allowed if the computation had been based on a shorter useful life. Unless a credit was refundable it could not be applied against this tax.

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability. They included the following:

- (1) Tax withheld,
- (2) Excess social security taxes withheld,
- (3) Credit for nonhighway Federal gasoline tax,
- (4) Tax withheld by regulated investment companies,
- (5) Nonspecified refundable taxes withheld, and
- (6) Payments on 1967 declaration of estimated tax.

Taxpayments in excess of total tax were refundable.

Tax rate schedules

The three tax rate schedules designed for individual income taxpayers were for:

- (1) Joint returns and returns of surviving spouse,
- (2) Separate returns of husbands and wives and returns of single persons not head of household or surviving spouse, and
- (3) Returns of heads of household.

Reproductions of these schedules can be found in section 8--Forms and Instructions.

Tax savings due to income averaging

In this report the amount of tax savings is the difference between the tax resulting from the income averaging computation, usually shown on schedule G, and the amount of tax that would result if the income averaging provisions were not used.

Tax withheld

Tax withheld represented amounts deducted by employers from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method in determining the amount to be withheld. Both methods were based on graduated withholding rates ranging from 14 percent to 30 percent.

Tax withheld by regulated investment companies

The shareholder's share of net long-term capital gain realized by a regulated investment company but not actually distributed is identified as such by the company in a written notice mailed to the shareholders. The shareholder is entitled to a credit for the 25 percent tax paid by the company for use in computing his income tax for the year.

Taxable income

Adjusted gross income minus deductions (standard or itemized) and personal exemptions equalled taxable income which was shown on most returns. The following returns did not require that taxable income be reported as such, and the methods by which this figure was determined for statistical purposes were as follows:

(1) "Tax table" returns (Forms 1040 and 1040A with adjusted gross income of less than \$5,000) - by taking account of the factors built into the "tax tables," it was possible to estimate taxable income on these returns by,

(a) Using the mid-point of the income bracket of the tax table into which the taxpayers adjusted gross income fell as the amount of adjusted gross income,

(b) Providing either the 10 percent standard deduction based on the mid-point or the minimum standard deduction of \$200 (\$100 for married persons filing separate returns) plus \$100 for each exemption and,

(c) Allowing \$600 for each exemption claimed.

(2) Form 1040A returns with adjusted gross income of \$5,000 under \$10,000 - taxable income was computed by,

(a) Using the total income reported,

(b) Deducting either the 10 percent standard or, minimum standard deduction as explained above (both are

limited to \$1,000 or \$500 in the case of a separate return) and,

(c) Allowing \$600 for each exemption.

Total deductions

This classification included personal deductions, both standard and itemized.

Total dividends and other distributions

Included here were the following dividends and other distributions:

(1) Capital gain distributions received,

(2) Nontaxable distributions received, and

(3) Domestic and foreign dividends received.

Total tax liability

Total tax liability was the sum of:

(1) Income tax after credits, plus

(2) Self-employment tax, plus

(3) Tax from recomputing prior year investment credit.

Sources of data, 181
Description of the sample and limitations of the data, 182
Description of the sample, 182
Sample selection, 182
Estimation procedure, 182
Limitations of the data, 183
Sampling variability, 183
Nonsampling errors, 183

Text tables

7.1 Number of returns by type of deduction and form of return: 1966 and 1967, 181
7.2 Number of individual income tax returns filed, number in sample, weighting factor, and the prescribed rate by sampling stratum, 182
7.3 Relative sampling variability: Estimated number of returns, 183
7.4 Relative sampling variability: Selected items, by adjusted gross income classes, 184

Sources of the Data, Description of the Sample and Limitations of the Data

SOURCES OF DATA

Individual income tax data were estimated from a sample of unaudited tax returns, Forms 1040 and 1040A, filed by citizens and residents during the calendar year 1968 in the service centers and district offices of the Internal Revenue Service and with the Director of International Operations in the National Office. The sample was designed to represent all returns processed by the Internal Revenue Service for the calendar year 1968, with the exception of returns with accounting periods ending prior to 1962. The great bulk of the returns processed in 1968 represented 1967 income year returns. Office of International Operations (OIO) returns with an accounting period ending prior to January 1, 1967 are classified as prior-year delinquents. Returns from the seven regions (except OIO) with an accounting period of 1962 or later are not separated from 1967 returns and are no longer classified as prior-year delinquents.

Prior-year delinquent returns and returns covering an income year other than 1967 were included in the statistics for the purpose of "covering" data for 1967 returns that were filed after December 31, 1968. It was felt that the characteristics of 1967 returns filed after 1968 could best be represented by previous year returns filed during 1968.

All returns filed except tentative and amended returns were subjected to sampling. However, returns with no information regarding income and tax were included in the sample for the purpose of making the sample count comparable with the count of returns filed, but were excluded from the published tables.

An individual income tax return was required of (1) every citizen, resident alien, and bona fide resident of Puerto Rico under 65 years of age (including minors) who had \$600 or more of gross income for the year, (2) every citizen or resident 65 years or over who had \$1,200 or more gross income for the year, and (3) every person regardless of age or gross income who had self-employment income of \$400 or more during the tax year. Gross income, for purposes of filing, included income earned from sources outside the United States, even though the income was exempt from tax. However, in the case of individuals who were residents of Puerto Rico, gross income, for purposes of filing, did not include income de-

rived from sources within Puerto Rico except amounts received for services performed as an employee of the United States.

Individuals who had tax withheld from wages, but whose income was less than that required for filing, usually filed to obtain a refund of tax withheld, although they were not otherwise required to file.

Taxpayers had a choice of two return forms for reporting their income for 1967. Form 1040A, the card-form, was available to individuals who had less than \$10,000 adjusted gross income consisting of wages reported on withholding statements (Form W-2) and not more than \$200 of dividends, interest, and wages not subject to income tax withholding.

Table 7.1—NUMBER OF RETURNS BY TYPE OF DEDUCTION AND FORM OF RETURN:
1966 AND 1967
[Taxable and nontaxable returns]

Form of return, type of deduction and income class	1966	1967	Change, 1966 to 1967
	(1)	(2)	(3)
Grand total.....	70,160,425	71,651,909	1,491,484
With standard deduction, total.....	41,225,992	41,508,107	282,115
With minimum standard deduction.....	23,583,672	23,134,025	-449,647
With 10 percent standard deduction.....	17,642,322	18,374,080	731,758
With itemized deduction.....	28,560,191	29,774,420	1,214,229
With no adjusted gross income.....	374,240	369,384	-4,856
Standard deduction returns on which tax table was used.....	26,876,350	26,719,384	-156,966
Form 1040A			
Total.....	18,925,905	18,436,774	-489,131
Under \$5,000.....	15,694,505	15,225,471	-469,034
\$5,000 or more.....	3,231,400	3,211,303	-20,097
Form 1040			
Total.....	51,234,519	53,215,135	1,980,616
Under \$5,000.....	17,260,601	17,158,583	-102,018
\$5,000 under \$10,000.....	20,567,174	20,623,393	56,219
\$10,000 under \$15,000.....	9,261,579	10,385,432	1,123,853
\$15,000 or more.....	4,145,164	5,047,727	902,563
With standard deduction, total.....	22,300,087	23,071,333	771,246
Under \$5,000.....	11,181,844	11,493,913	312,069
\$5,000 under \$10,000.....	7,873,772	8,050,734	176,962
\$10,000 under \$15,000.....	2,694,243	2,907,551	213,308
\$15,000 or more.....	550,228	619,135	68,907
With itemized deductions, total.....	28,560,191	29,774,420	1,214,229
Under \$5,000.....	5,704,517	5,295,286	-409,231
\$5,000 under \$10,000.....	12,693,402	12,572,659	-120,743
\$10,000 under \$15,000.....	6,567,336	7,477,882	910,546
\$15,000 or more.....	3,594,936	4,428,593	833,657
With no adjusted gross income.....	374,240	369,384	-4,856

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

NOTE: Detail may not add to total because of rounding.

The Form 1040 is a two-page form with supplementary schedules. If an individual's income was entirely from salaries and wages, taxable dividends, interest or miscellaneous income reported on line 7 of page 2, he needed to file the principal two pages only. Individuals who had income from sources other than those listed above were required to report that income on supplementary schedules.

Forms 1040A filed for 1967 decreased by 0.5 million to a level of 18.4 million returns. Forms 1040 numbered 53 million, an increase of 2 million returns over 1966. As shown in table 7.1, these changes were accompanied by a decrease in returns with adjusted gross income under \$5,000 and an overall increase in returns with adjusted gross income of \$5,000 or more.

Reflecting the decrease in lower income returns and the continued upward shift in income distribution, tax table and minimum standard deduction returns declined while 10 percent standard and itemized deduction returns increased.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Description of the Sample

The data presented for individual income tax returns for 1967 are estimates based on a stratified sample of all Forms 1040 and 1040A filed in the succeeding year. The total sample consisted of 343,848 returns, about 0.47 percent of the total number filed for the year.

Sample selection

Returns were grouped by type of return, presence or absence of business income, size class of adjusted gross income, and by the 58 district offices and the Office of International Operations, Washington, D. C. The sample design was adapted to fit the regular return sorting and grouping procedures employed by district offices and regional service centers to facilitate the processing of returns for revenue collection and audit purposes.

For sample purposes, the groups were combined in sample strata, primarily on the basis of adjusted gross income (deficit was also used) which correlates well with the principal income and tax characteristics being estimated. These sample strata are described in the stub of table 7.2. Also shown in table 7.2 are the number of returns filed in each stratum, the number of returns in the sample, the weighting factor, and the prescribed sampling rate.

For this year, the sampling strata are based upon adjusted gross income (AGI) including deficit, but are more numerous than in previous years. For example, in 1966, the non-business returns with AGI's of \$10,000 under \$50,000 were assigned to a single stratum. However, for 1967, returns of this type were classified into three strata with AGI sizes of \$10,000 under \$15,000, \$15,000 under \$20,000, and \$20,000 under \$50,000. These additional strata allow for use of a smaller sample size without significantly increasing the sampling variability of the estimates.

Table 7.2—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, WEIGHTING FACTOR AND THE PRESCRIBED RATE BY SAMPLING STRATUM, 1967

Sampling stratum (amounts of AGI)	Number of returns filed	Number of returns in sample	Weighting factor	Prescribed sampling rate
	(1)	(2)	(3)	(4)
Total.....	72,410,166	343,848	-	-
Form 1040A.....	18,623,471	18,645	998.845	1/1,000
Form 1040, nonbusiness, total.....	44,188,287	174,133	-	-
Under \$10,000.....	31,494,102	31,755	991.784	1/1,000
\$10,000 under \$15,000.....	8,962,285	27,131	330.334	3/1,000
\$15,000 under \$20,000.....	2,289,462	22,586	101.366	1/100
\$20,000 under \$50,000.....	1,262,629	25,210	50.084	2/100
\$50,000 under \$100,000.....	140,493	28,135	4.994	2/10
\$100,000 or more.....	39,316	39,316	1.000	1/1
Form 1040, business, total.....	9,575,084	150,757	-	-
Under \$10,000.....	6,803,761	34,108	199.477	5/1,000
\$10,000 under \$15,000.....	1,381,841	20,713	66.714	15/1,000
\$15,000 under \$20,000.....	535,024	15,807	33.847	3/100
\$20,000 under \$30,000.....	425,110	14,804	28.716	35/1,000
\$30,000 under \$50,000.....	275,728	10,889	25.322	4/100
\$50,000 under \$100,000.....	123,863	24,679	5.019	2/10
\$100,000 or more.....	29,757	29,757	1.000	1/1
Form 1040, prior year delinquent, total..	23,324	313	-	-
Under \$50,000.....	23,221	210	110.576	1/100
\$50,000 or more.....	103	103	1.000	1/1

The sample was obtained by withdrawing returns from each stratum in accordance with the sampling rate for that stratum. In all seven Internal Revenue regions, selection of the sample was based on the individual's social security number. For the Office of International Operations (OIO), the returns were selected manually on the basis of account numbers assigned to the returns shortly after they are filed.

An intensive system of sample management and control was used to insure the selection of the prescribed sample and prevent any serious undercoverage. Sample controls were maintained on a district basis by the most detailed Internal Revenue Service groupings.

Estimation procedure

Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns filed in each sampling stratum by the number of sample returns received from that stratum. For instance, the "weighting factor" of 998.845 for Form 1040A returns was obtained by dividing the total number of returns filed, 18,623,471, by the number of returns in the sample, 18,645. The primary sources of data on total number of returns in each sampling stratum were counts made and submitted by the district offices or regional service centers showing the number of Form 1040 and 1040A returns filed during the calendar year 1968.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7.2, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 728,000 returns were excluded from the tables because they showed no income information, (2) returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices, and (3) weights were rounded.

One set of weighting factors was used for national tabulations, and separate sets, one for each Internal Revenue

Table 7.3—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1967

Estimated number of returns	Returns with adjusted gross income						
	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	
	(1)	(2)	(3)	(4)	(5)	(6)	
	(Percent)						
1,000.....	(¹)	(¹)	31.5	16.7	15.5	6.3	No variability since all returns are processed
2,000.....	(¹)	(¹)	22.3	11.8	10.9	4.5	
5,000.....	(¹)	25.8	14.1	7.4	6.9	2.8	
10,000.....	31.6	18.2	10.0	5.3	4.9	2.0	
15,000.....	25.8	14.9	8.1	4.3	4.0	1.6	
20,000.....	22.4	12.9	7.0	3.7	3.5	1.4	
25,000.....	20.0	11.5	6.3	3.3	3.1	1.3	
50,000.....	14.1	8.2	4.5	2.4	2.2	0.9	
100,000.....	10.0	5.8	3.1	1.7	1.5	0.6	
250,000.....	6.3	3.6	2.0	1.0	1.0	n.a.	
500,000.....	4.5	2.6	1.4	n.a.	n.a.	n.a.	
1,000,000.....	3.2	1.8	1.0	n.a.	n.a.	n.a.	
5,000,000.....	1.4	0.8	n.a.	n.a.	n.a.	n.a.	

¹Sample too small to yield reliable estimate of sampling variability.

n.a. - Not applicable since the estimated number of returns is greater than population estimates.

district, were used for State tabulations. The achieved sampling rates varied sufficiently among districts to warrant using district weights for State tables. As a result, the totals for "United States" in the State tables show slight differences from the corresponding totals, based on national weights, shown in other tables of this report.

Limitations of the Data

Sampling variability

The relative sampling variability is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall.

"Upper limit" relative sampling variability estimates based on a special formula are shown in table 7.3 for frequency estimates in general. These percents are somewhat higher than those which would have been yielded by the standard formula. Column 1 of table 7.3 may also be used for data on returns not classified by adjusted gross income.

Frequencies and amounts considered subject to excessive sampling variability are not shown in the tables, although they are reflected in the appropriate totals. Where sampling variability was judged to be excessive, data in particular cells have been deleted or have been combined for a group of cells. The data were combined in such a manner that the combined sampling variability

was not excessive. Where deletions were made in tables, the applicable cells are noted with an asterisk(*). Where combinations of data were made, the combined totals are presented alongside the bracketed cells to which they relate.

Nonsampling errors

In processing returns for collection purposes and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. All the individual returns filed during 1968 were mathematically verified before they were made available for sample selection. However, corrections resulting from mathematical verification of the taxpayer's entries during revenue processing may not be reflected in the data tabulated since most of these corrections are not made on the returns themselves.

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, community property returns on which the "halving" of income was incorrectly computed, and returns with other obvious errors were edited and recording errors amended.

Quality of the basic data abstracted at the seven processing centers was controlled by means of a continuous sampling verification system. In order to provide measures of accuracy of the statistical processing and secure greater consistency among the processing centers, a subsample of the returns and abstract sheets were independently reprocessed in the Statistics Division. Data generated under this program were utilized to clarify the editing instructions and to inform the processing centers of the findings. Mechanical transcribing was verified by the process of repeat card punching and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax law, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7.4—INDIVIDUAL INCOME TAX RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTION, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Relative sampling variability based on amounts (Percent)										
	All returns	Adjusted gross income	Salaries and wages (gross)	Business or profession		Farm		Partnership		Sales of capital assets	
				Net profit	Net loss	Net profit	Net loss	Net profit	Net loss	Net gain	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total.....	0.03	0.12	0.17	0.39	2.09	1.11	2.00	0.65	7.29	0.73	2.10
Taxable returns, total.....	0.15	0.14	0.18	0.41	1.99	1.28	1.81	0.66	4.17	0.63	2.11
Under \$1,000.....	3.91	3.92	4.09	17.12	(*)	24.17	(*)	33.54	-	(*)	(*)
\$1,000 under \$2,000.....	1.29	1.32	1.40	4.73	18.50	6.36	19.53	14.32	(*)	12.09	25.21
\$2,000 under \$3,000.....	1.39	1.41	1.55	3.72	15.12	5.77	11.13	10.49	(*)	9.68	17.66
\$3,000 under \$4,000.....	1.30	1.31	1.43	3.19	11.93	4.86	9.07	8.42	(*)	13.16	14.73
\$4,000 under \$5,000.....	1.28	1.29	1.41	2.87	10.27	4.74	7.72	8.49	30.97	8.28	12.78
\$5,000 under \$6,000.....	1.27	1.28	1.39	2.95	8.17	5.40	7.03	7.16	27.39	8.95	12.46
\$6,000 under \$7,000.....	1.25	1.25	1.34	2.97	9.27	5.37	7.36	7.19	24.26	8.70	11.98
\$7,000 under \$8,000.....	1.25	1.26	1.34	3.13	12.85	6.62	7.52	7.38	(*)	8.97	10.68
\$8,000 under \$9,000.....	1.34	1.34	1.43	3.31	9.49	6.21	8.84	6.76	(*)	8.47	12.06
\$9,000 under \$10,000.....	1.45	1.46	1.55	3.45	12.79	7.00	10.96	6.91	(*)	9.18	11.55
\$10,000 under \$15,000.....	0.08	0.10	0.15	0.95	4.47	2.45	4.54	2.15	12.33	2.73	3.56
\$15,000 under \$20,000.....	0.11	0.13	0.21	0.93	5.14	3.12	6.26	1.93	10.65	2.05	2.66
\$20,000 under \$50,000.....	0.08	0.14	0.30	0.66	5.16	3.06	4.99	1.16	5.71	1.25	1.52
\$50,000 under \$100,000.....	0.15	0.17	0.42	0.69	5.22	4.28	4.11	0.83	4.14	0.95	1.05
\$100,000 under \$200,000.....	0.02	0.03	0.04	(1)	(1)	(1)	(1)	(1)	0.04	0.04	0.08
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total.....	0.70	1.12	1.38	2.03	3.49	2.39	3.82	4.57	14.99	6.11	8.56
No adjusted gross income.....	3.02	2.40	9.15	13.33	4.09	25.14	5.33	18.33	7.93	10.45	24.38
Under \$500.....	1.42	1.60	3.66	6.96	19.62	6.18	13.31	(*)	(*)	(*)	25.26
\$500 under \$1,000.....	1.78	1.80	2.17	4.90	17.88	5.27	14.89	17.78	(*)	23.99	30.86
\$1,000 under \$2,000.....	1.75	1.79	2.74	3.38	19.17	4.02	9.25	11.80	(*)	24.81	20.59
\$2,000 under \$3,000.....	2.25	2.27	3.20	4.07	13.63	5.08	10.62	10.96	(*)	9.08	18.41
\$3,000 under \$4,000.....	3.08	3.09	4.29	4.98	14.84	6.72	13.84	14.18	29.20	10.33	20.99
\$4,000 under \$5,000.....	3.93	3.94	5.25	6.59	20.56	7.17	27.02	14.49	(*)	17.63	25.22
\$5,000 or more.....	3.69	3.18	5.10	5.30	12.49	5.27	11.71	7.43	20.81	7.90	17.04
Returns under \$5,000.....	0.32	0.49	0.55	1.28	3.31	1.80	3.47	3.77	16.22	5.25	6.08
Returns \$5,000 under \$10,000.....	0.43	0.45	0.49	1.30	5.01	2.45	3.62	3.04	22.20	3.86	5.10
Returns \$10,000 under \$15,000.....	0.08	0.10	0.15	0.95	5.53	2.40	4.61	2.14	13.83	2.70	3.54
Returns \$15,000 or more.....	0.06	0.07	0.16	0.43	2.15	1.99	2.70	0.63	3.32	0.47	1.21

Adjusted gross income classes	Relative sampling variability (Percent)—Continued									
	Ordinary gain from sales of depreciable property	Sales of property other than capital assets		Dividends in adjusted gross income	Interest received	Pensions and annuities (taxable portion)	Rents		Royalties	
		Net gain	Net loss				Net income	Net loss	Net income	Net loss
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Grand total.....	4.79	8.32	7.88	0.79	0.74	2.04	1.58	3.20	3.15	30.51
Taxable returns, total.....	5.13	9.36	8.21	0.80	0.77	2.39	1.71	2.26	3.28	7.47
Under \$1,000.....	(*)	(*)	(*)	32.85	18.03	(*)	(*)	(*)	(*)	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	10.90	5.59	15.24	13.14	22.80	33.86	-
\$2,000 under \$3,000.....	34.54	(*)	(*)	9.87	4.83	7.96	10.01	17.13	(*)	-
\$3,000 under \$4,000.....	(*)	(*)	(*)	10.07	4.80	7.69	10.08	20.55	32.04	(*)
\$4,000 under \$5,000.....	24.20	(*)	27.27	9.24	4.59	8.02	9.82	15.49	25.92	-
\$5,000 under \$6,000.....	(*)	(*)	(*)	9.77	4.75	9.58	10.68	15.48	24.44	(*)
\$6,000 under \$7,000.....	27.34	(*)	(*)	9.74	4.65	9.74	11.12	10.05	22.63	(*)
\$7,000 under \$8,000.....	23.32	(*)	(*)	10.87	4.68	12.82	10.04	10.91	29.95	(*)
\$8,000 under \$9,000.....	24.90	(*)	32.61	13.40	4.61	12.42	11.13	11.93	(*)	(*)
\$9,000 under \$10,000.....	20.92	(*)	(*)	11.46	4.88	14.22	11.49	9.46	31.66	(*)
\$10,000 under \$15,000.....	8.87	23.52	11.45	3.39	1.54	4.89	4.11	4.06	9.44	(*)
\$15,000 under \$20,000.....	8.16	19.50	13.91	2.41	1.39	4.69	3.70	4.40	8.51	23.95
\$20,000 under \$50,000.....	6.56	16.60	8.66	1.28	0.97	3.36	2.18	4.06	5.96	15.33
\$50,000 under \$100,000.....	6.75	14.49	6.83	0.76	0.76	2.83	1.82	3.44	4.05	10.72
\$100,000 under \$200,000.....	(1)	(1)	(1)	0.06	0.04	0.02	(1)	0.12	0.01	(1)
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total.....	12.70	16.11	14.00	4.30	2.55	4.03	4.12	11.43	10.95	(*)
No adjusted gross income.....	19.12	(*)	19.58	11.00	10.42	(*)	10.85	19.59	17.00	14.02
Under \$500.....	(*)	(*)	(*)	17.52	7.71	30.42	14.24	(*)	(*)	(1)
\$500 under \$1,000.....	(*)	(*)	(*)	12.63	6.99	17.50	11.02	(*)	29.02	(1)
\$1,000 under \$2,000.....	29.00	(*)	(*)	9.72	4.15	6.29	6.12	26.01	24.35	(1)
\$2,000 under \$3,000.....	(*)	(*)	28.83	10.93	5.32	6.41	8.70	19.84	24.46	(*)
\$3,000 under \$4,000.....	28.27	(*)	(*)	14.86	8.15	10.00	13.77	18.89	(*)	(1)
\$4,000 under \$5,000.....	(*)	(*)	(*)	21.06	13.13	16.08	21.74	(*)	(*)	(1)
\$5,000 or more.....	20.55	18.73	(*)	7.17	9.36	23.41	15.71	21.72	24.43	(*)
Returns under \$5,000.....	12.84	19.60	13.34	3.70	1.78	2.97	3.31	9.73	10.31	(*)
Returns \$5,000 under \$10,000.....	14.47	25.83	20.76	4.96	2.05	4.98	4.74	5.33	13.52	(*)
Returns \$10,000 under \$15,000.....	8.68	22.54	11.73	3.37	1.54	4.88	4.13	4.07	9.30	(*)
Returns \$15,000 or more.....	4.13	8.82	5.03	0.54	0.61	2.32	1.44	2.27	2.64	(*)

Footnote at end of table.

Table 7.4—INDIVIDUAL INCOME TAX RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTION, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Relative sampling variability based on amounts (Percent)—Continued									
	Estates and trusts		Small business corporations		Other sources	Sick pay exclusion	Moving expense deduction	Employee business expense	Self-employed pension deduction	Total deductions
	Net income	Net loss	Net profit	Net loss						
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Grand total.....	2.82	12.36	1.77	6.85	3.68	5.00	5.76	1.79	3.82	0.18
Taxable returns, total.....	2.87	10.69	1.78	6.78	2.63	5.05	5.87	1.80	3.84	0.19
Under \$1,000.....	(*)	-	(*)	-	(*)	-	-	(*)	-	3.99
\$1,000 under \$2,000.....	26.39	(*)	(*)	-	14.96	(*)	(*)	20.71	(*)	1.34
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	17.88	31.08	(*)	17.25	(*)	1.54
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	19.60	24.78	28.23	11.52	(*)	1.46
\$4,000 under \$5,000.....	24.56	(*)	(*)	(*)	16.04	24.17	34.91	9.44	(*)	1.44
\$5,000 under \$6,000.....	28.38	(*)	(*)	(*)	13.91	17.63	19.63	8.57	28.89	1.43
\$6,000 under \$7,000.....	24.43	(*)	(*)	(*)	10.97	19.27	21.43	8.64	30.67	1.39
\$7,000 under \$8,000.....	33.75	(*)	(*)	(*)	12.14	16.77	21.48	7.29	(*)	1.40
\$8,000 under \$9,000.....	24.72	(*)	(*)	(*)	12.32	23.15	23.01	7.83	(*)	1.47
\$9,000 under \$10,000.....	31.85	(*)	(*)	(*)	17.79	18.39	19.98	9.46	32.06	1.59
\$10,000 under \$15,000.....	10.89	27.21	10.93	17.65	4.68	6.79	9.34	2.89	11.78	0.26
\$15,000 under \$20,000.....	7.41	30.06	6.91	15.29	5.43	8.23	8.88	3.30	8.85	0.31
\$20,000 under \$50,000.....	4.21	21.44	3.21	10.74	4.08	6.96	8.10	2.43	2.63	0.33
\$50,000 under \$100,000.....	3.26	18.81	2.05	5.69	4.03	6.57	11.14	3.12	1.44	0.42
\$100,000 under \$200,000.....	0.03	2.43	0.17	0.20	0.02	(1)	(1)	0.43	(1)	0.04
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total.....	13.38	31.79	16.69	14.72	10.39	19.62	28.76	9.54	40.11	1.19
No adjusted gross income.....	26.45	(*)	10.74	16.03	4.23	(*)	(*)	28.69	(*)	-
Under \$600.....	(*)	-	(*)	(*)	(*)	(*)	(*)	34.46	(*)	1.49
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	26.59	(*)	(*)	(*)	-	2.01
\$1,000 under \$2,000.....	31.95	(*)	(*)	(*)	13.43	(*)	(*)	20.08	-	2.19
\$2,000 under \$3,000.....	31.83	(*)	-	(*)	17.69	(*)	(*)	16.27	(*)	2.76
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	(*)	-	(*)	18.19	-	4.10
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	22.64	(*)	6.57
\$5,000 or more.....	23.65	(*)	24.42	28.26	(*)	(*)	(*)	26.80	(*)	4.00
Returns under \$5,000.....	11.46	32.32	24.51	15.96	(*)	12.16	18.71	5.50	(*)	0.56
Returns \$5,000 under \$10,000.....	12.97	(*)	22.34	24.87	6.24	8.57	9.39	3.69	34.27	0.53
Returns \$10,000 under \$15,000.....	10.67	27.21	10.85	17.21	4.74	6.79	9.32	3.00	11.66	0.27
Returns \$15,000 or more.....	2.18	10.27	1.51	5.14	3.09	5.45	5.90	1.82	1.69	0.19

Adjusted gross income classes	Relative sampling variability (Percent)—Continued							
	Exemptions	Taxable income	Income tax before credits	Income tax after credits	Tax withheld	Excess social security taxes	Tax due at time of filing	Overpayment (total)
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Grand total.....	0.20	0.15	0.14	0.14	0.19	1.24	0.31	0.38
Taxable returns, total.....	0.24	0.15	0.14	0.14	0.19	1.24	0.31	0.41
Under \$1,000.....	3.92	4.98	4.93	4.93	4.54	(*)	10.05	4.59
\$1,000 under \$2,000.....	1.33	1.51	1.52	1.52	1.52	(*)	3.41	1.68
\$2,000 under \$3,000.....	1.52	1.55	1.56	1.58	1.66	(*)	3.11	2.10
\$3,000 under \$4,000.....	1.48	1.45	1.48	1.49	1.55	(*)	2.88	2.19
\$4,000 under \$5,000.....	1.48	1.42	1.45	1.46	1.53	34.04	2.72	2.09
\$5,000 under \$6,000.....	1.48	1.40	1.43	1.44	1.49	24.99	2.87	1.98
\$6,000 under \$7,000.....	1.44	1.34	1.38	1.39	1.44	13.73	2.84	1.95
\$7,000 under \$8,000.....	1.44	1.33	1.37	1.37	1.42	5.51	3.04	1.96
\$8,000 under \$9,000.....	1.51	1.40	1.43	1.44	1.49	5.19	3.15	2.12
\$9,000 under \$10,000.....	1.62	1.50	1.53	1.54	1.61	5.53	3.41	2.29
\$10,000 under \$15,000.....	0.26	0.15	0.18	0.18	0.20	1.97	1.03	0.68
\$15,000 under \$20,000.....	0.27	0.15	0.18	0.18	0.25	2.19	0.96	0.96
\$20,000 under \$50,000.....	0.21	0.16	0.22	0.22	0.38	2.44	0.68	1.28
\$50,000 under \$100,000.....	0.24	0.18	0.21	0.21	0.49	2.11	0.58	1.35
\$100,000 under \$200,000.....	0.02	0.02	0.03	0.03	0.04	0.14	0.04	0.01
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total.....	0.91	2.95	2.75	-	1.72	16.08	1.88	1.68
No adjusted gross income.....	3.25	-	-	-	9.53	(*)	15.53	7.51
Under \$600.....	1.55	-	-	-	5.11	(*)	8.78	4.91
\$600 under \$1,000.....	2.08	(*)	(*)	-	2.44	(*)	9.22	2.47
\$1,000 under \$2,000.....	1.88	10.38	10.51	-	3.54	(*)	2.87	3.63
\$2,000 under \$3,000.....	2.40	7.78	7.83	-	4.24	(*)	3.69	4.21
\$3,000 under \$4,000.....	3.32	8.37	8.61	-	5.99	(*)	4.58	5.71
\$4,000 under \$5,000.....	4.28	8.55	8.55	-	6.84	(*)	5.42	6.52
\$5,000 or more.....	4.30	3.95	3.47	-	6.42	21.37	4.87	5.55
Returns under \$5,000.....	0.49	0.71	0.74	0.76	0.66	17.39	1.32	0.81
Returns \$5,000 under \$10,000.....	0.54	0.50	0.52	0.52	0.54	3.05	1.31	0.83
Returns \$10,000 under \$15,000.....	0.26	0.15	0.18	0.18	0.20	1.97	1.03	0.70
Returns \$15,000 or more.....	0.17	0.08	0.10	0.10	0.20	1.35	0.29	0.67

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

(*)Returns in these cells are not subject to sampling variability.

(*)An asterisk in a cell denotes that the estimate is not shown separately because of sampling variability.

Historical Summary, 1958-1967

CONTENTS

Synopsis of laws (Tables 8.1 and 8.2), 187

Basic tables

44 Number of returns and adjusted gross income, by adjusted gross income classes, 188

45 Number of returns by major characteristics, adjusted gross income and deficit, taxable income, and tax, 189

46 Returns with income tax—number, adjusted gross income, taxable income, income tax, and average tax, by adjusted gross income classes, 190

47 Sources of income by type, 191

48 Itemized deductions on returns with adjusted gross income, by type, 191

49 Selected sources of income by adjusted gross income classes, 192

50 Number of returns, adjusted gross income, and income tax by states, 194

51 Number of returns, adjusted gross income, and income tax for large standard metropolitan statistical areas, 1959-1967, 196

These historical data for years 1958 through 1967 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

Table 8.1—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1958-67

Items	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
	(Dollars)									
Gross income requirement for filing returns ¹					600					
Regular exemption for taxpayer and each dependent.....					600					
Additional exemptions for age 65 or over and for blindness ²					600					
	(Percent)									
Minimum income tax rate.....			20.0				16.0		14.0	
Maximum income tax rate.....			91.0				77.0		70.0	
Maximum income tax limitation.....			87.0				(³)		(³)	

¹For persons 65 years of age or over, gross income \$1,200. Gross income includes income earned from sources outside the United States, even though tax-exempt.

²Additional exemptions allowed only for taxpayer and spouse.

³No maximum effective tax rate was specified in the law.

Table 8.2—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1958-67

Items	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
	(Dollars)									
Self-employment net earnings requirement for filing.....	400				400				400	
Maximum self-employment income subject to self-employment tax.....	4,200				4,800				6,600	
	(Percent)									
Self-employment tax rate.....	3-3/8	3.75	4.5		4.7		5.4		6.15	

Individual Returns/1967 • Historical Summary

Table 44.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES, 1958-1967

(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)
	1958		1959		1960		1961		1962	
Grand total.....	59,085,182	1281,154	60,271,297	1305,095	61,027,931	1315,466	61,499,420	1329,861	62,712,386	1348,701
Returns with adjusted gross income, total.....	58,700,924	282,166	59,838,162	306,617	60,592,712	316,558	61,067,589	330,936	62,290,595	349,861
Under \$600.....	3,950,030	1,277	3,918,975	1,275	3,991,109	1,306	3,969,165	1,283	4,002,049	1,304
\$600 under \$1,000.....	3,060,247	2,447	2,995,694	2,392	2,992,643	2,381	3,018,799	2,409	3,001,512	2,397
\$1,000 under \$2,000.....	7,690,812	11,369	7,400,534	10,935	7,356,367	10,859	7,264,693	10,694	7,267,013	10,694
\$2,000 under \$3,000.....	7,413,127	18,537	7,128,208	17,834	6,924,131	17,333	6,744,070	16,864	6,558,908	16,396
\$3,000 under \$4,000.....	7,472,426	26,150	6,993,571	24,452	6,877,017	24,033	6,695,282	23,410	6,588,332	23,034
\$4,000 under \$5,000.....	7,385,219	33,191	7,071,569	31,802	6,866,523	30,882	6,582,888	29,620	6,280,854	28,249
\$5,000 under \$6,000.....	6,375,555	34,899	6,392,580	35,067	6,422,593	35,253	6,227,266	34,163	6,157,541	33,834
\$6,000 under \$7,000.....	4,676,947	30,258	5,082,962	32,927	5,291,911	34,281	5,282,007	34,247	5,373,806	34,835
\$7,000 under \$8,000.....	3,226,844	24,102	3,699,701	27,640	3,888,676	29,080	4,142,911	30,956	4,332,207	32,380
\$8,000 under \$9,000.....	2,171,701	16,379	2,621,189	22,202	2,757,554	23,372	2,984,990	25,284	3,243,914	27,507
\$9,000 under \$10,000.....	1,452,594	13,746	1,749,953	16,566	1,905,564	18,045	2,146,657	20,334	2,404,470	22,776
\$10,000 under \$15,000.....	2,488,095	29,214	3,208,968	37,688	3,641,612	42,805	4,125,222	48,553	4,940,130	58,230
\$15,000 under \$20,000.....	588,262	10,055	707,192	12,091	786,031	13,400	889,567	15,151	1,047,768	17,818
\$20,000 under \$50,000.....	634,671	18,209	724,368	20,868	765,186	21,926	853,871	24,532	943,365	26,944
\$50,000 under \$100,000.....	91,715	6,050	114,852	7,559	101,272	6,661	110,476	7,268	121,552	7,984
\$100,000 under \$500,000.....	21,899	3,424	26,844	4,230	23,482	3,835	28,347	4,701	25,998	4,213
\$500,000 under \$1,000,000.....	536	360	722	482	735	494	985	663	821	547
\$1,000,000 or more.....	244	499	280	607	306	611	398	806	355	717
Returns with no adjusted gross income.....	384,258	21,012	433,135	21,522	435,219	21,091	431,831	21,074	421,791	21,160
	1963		1964		1965		1966		1967	
Grand total.....	63,943,236	1368,778	65,375,601	1396,660	67,596,300	1429,201	70,160,425	1468,451	71,651,909	1504,809
Returns with adjusted gross income, total.....	63,511,244	370,271	64,943,284	398,212	67,198,928	430,663	69,786,185	470,272	71,282,525	506,642
Under \$600.....	3,951,204	1,288	3,937,988	1,276	4,180,301	1,354	4,281,080	1,409	4,080,211	1,363
\$600 under \$1,000.....	2,990,022	2,381	3,107,878	2,478	3,206,523	2,577	3,326,121	2,657	3,319,019	2,641
\$1,000 under \$2,000.....	7,255,761	10,697	7,204,380	10,587	7,298,124	10,738	7,486,187	11,081	7,561,689	11,224
\$2,000 under \$3,000.....	6,578,692	16,438	6,211,330	15,530	6,128,705	15,325	6,132,245	15,349	5,905,285	14,731
\$3,000 under \$4,000.....	6,364,614	22,256	6,125,320	21,449	6,038,731	21,125	5,849,892	20,422	5,697,243	19,917
\$4,000 under \$5,000.....	6,205,636	27,924	5,974,720	26,875	5,767,595	25,947	5,505,342	24,774	5,451,222	24,522
\$5,000 under \$6,000.....	5,836,949	32,087	5,748,156	31,590	5,460,768	30,007	5,276,427	29,047	5,186,943	28,539
\$6,000 under \$7,000.....	5,473,979	35,517	5,415,250	35,143	5,497,614	35,696	5,221,198	33,938	5,219,185	33,925
\$7,000 under \$8,000.....	4,549,765	34,028	4,837,778	36,213	4,979,631	37,265	4,992,264	37,407	5,111,630	38,272
\$8,000 under \$9,000.....	3,535,322	29,950	3,875,555	32,850	4,147,888	35,199	4,520,784	38,360	4,477,651	38,025
\$9,000 under \$10,000.....	2,650,806	25,120	3,027,314	28,692	3,387,836	32,114	3,786,887	35,919	3,839,287	36,412
\$10,000 under \$15,000.....	5,664,051	66,934	6,609,927	78,291	7,714,561	91,768	9,262,594	110,564	10,385,432	124,433
\$15,000 under \$20,000.....	1,238,272	21,044	1,460,198	24,833	1,761,926	29,935	2,229,621	37,850	2,761,962	46,864
\$20,000 under \$50,000.....	1,054,288	30,005	1,211,761	34,505	1,393,802	39,648	1,643,995	46,426	1,958,137	55,056
\$50,000 under \$100,000.....	132,385	8,679	159,229	10,463	188,910	12,440	218,382	14,380	260,607	17,203
\$100,000 under \$500,000.....	28,311	4,569	34,946	5,707	43,963	7,164	50,944	8,239	64,090	10,419
\$500,000 under \$1,000,000.....	816	546	1,073	710	1,404	946	1,578	1,058	2,096	1,410
\$1,000,000 or more.....	371	809	482	1,019	646	1,434	644	1,392	835	1,685
Returns with no adjusted gross income.....	431,992	21,493	432,317	21,552	397,372	21,462	374,240	21,821	369,384	21,832

¹Adjusted gross income less deficit.²Deficit.

Table 45.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX, 1958-1967

Items	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
	(Thousands)									
Number of returns, total.....	59,085	60,271	61,028	61,499	62,712	63,943	65,376	67,596	70,160	71,652
Taxable.....	45,652	47,497	48,061	48,583	50,092	51,323	51,306	53,701	56,709	58,673
Nontaxable, total.....	13,433	12,774	12,967	12,917	12,620	12,620	14,069	13,896	13,451	12,979
With taxable income.....	268	249	257	232	465	576	617	663	668	687
With no adjusted gross income.....	384	433	435	432	422	432	432	397	374	369
Returns with standard deductions, total ¹	37,890	37,328	36,509	35,806	35,839	35,357	38,034	39,327	41,226	41,508
Taxable.....	26,598	26,736	25,876	25,325	25,741	25,495	26,297	27,744	29,917	30,551
Nontaxable.....	11,291	10,592	10,634	10,481	10,098	9,862	11,737	11,583	11,309	10,957
Returns with itemized deductions, total.....	20,811	22,510	24,083	25,262	26,451	28,154	26,910	27,872	28,560	29,774
Taxable.....	19,054	20,761	22,185	23,258	24,351	25,828	25,009	25,957	26,792	28,122
Nontaxable.....	1,758	1,749	1,898	2,004	2,100	2,326	1,900	1,915	1,768	1,652
Returns with self-employment tax, total.....	7,017	7,036	6,890	6,747	6,675	6,483	6,361	6,484	6,545	6,373
Taxable.....	4,748	4,838	4,760	4,802	4,815	4,665	4,554	4,819	5,099	5,005
Nontaxable.....	2,269	2,198	2,130	1,944	1,860	1,817	1,806	1,665	1,446	1,368
Number of returns by source of income or loss:										
Salaries and wages ²	51,588	52,851	53,604	54,015	55,096	56,303	57,524	59,706	62,361	64,075
Business or profession:										
Net profit.....	6,881	6,895	6,831	6,980	6,918	4,835	4,889	4,887	4,970	4,994
Net loss.....	1,500	1,715	1,768	1,728	1,710	876	903	898	938	994
Farm:										
Net profit.....	(*)	(*)	(*)	(*)	(*)	2,108	2,000	1,999	1,997	1,887
Net loss.....						1,086	1,110	1,035	1,012	1,125
Partnership:										
Net profit.....	1,611	1,646	1,589	1,537	1,588	1,573	1,499	1,518	1,457	1,479
Net loss.....	266	302	330	346	368	412	433	423	422	460
Sales of capital assets:										
Net gain.....	3,469	4,007	3,842	4,698	4,323	4,947	5,321	5,930	6,002	6,956
Net loss.....	921	900	1,154	1,097	1,599	1,595	1,502	1,397	1,584	1,442
Ordinary gain from sales of depreciable property.....	-	-	-	-	-	152	188	233	260	266
Sales of property other than capital assets:										
Net gain.....	104	98	100	150	86	100	82	66	63	55
Net loss.....	131	150	136	177	184	182	186	195	187	211
Dividends in adjusted gross income ³	4,235	4,683	4,933	5,038	5,831	6,638	5,667	5,890	6,408	6,657
Interest received ⁴	7,408	9,274	10,288	10,032	14,737	21,387	22,229	23,582	28,316	29,582
Pensions and annuities:										
Life expectancy method.....	740	728	762	856	1,020	1,617	1,788	1,984	2,307	2,503
3-year method.....	269	343	374	422	514					
Rents:										
Net income.....	4,089	4,114	3,876	3,863	4,077	4,079	3,916	3,906	3,991	4,001
Net loss.....	1,513	1,605	1,695	1,795	1,885	2,040	2,078	2,181	2,239	2,362
Royalties:										
Net income.....	(*)	(*)	409	409	403	443	483	496	509	543
Net loss.....			23	28	26	32	33	30	24	24
Estates and trusts:										
Income.....	371	381	392	413	426	459	Not tabulated		514	515
Loss.....	22	19	26	30	30	28			37	36
Amounts:	(Million dollars)									
Adjusted gross income, total.....	282,166	306,617	316,558	330,936	349,861	370,271	398,212	430,663	470,272	506,642
Taxable returns.....	262,188	287,775	297,152	311,283	330,646	350,447	376,005	409,337	450,185	487,445
Nontaxable returns.....	19,978	18,842	19,405	19,652	19,215	19,824	22,207	21,326	20,087	19,196
Deficit.....	1,012	1,522	1,091	1,074	1,160	1,439	1,552	1,462	1,821	1,832
Taxable income, total.....	149,337	166,541	171,628	181,780	195,320	209,090	229,875	255,082	286,297	315,108
Taxable returns.....	149,174	166,385	171,462	181,635	194,952	208,602	229,268	254,339	285,502	314,273
Tax, total.....	34,925	39,347	40,298	43,066	45,790	49,216	48,185	50,632	57,627	64,525
Income tax after credit.....	34,336	38,645	39,464	42,225	44,903	48,204	47,153	49,530	56,087	62,920
Self-employment tax.....	589	702	834	840	887	1,002	1,016	1,078	1,499	1,553
Tax from recomputed prior year investment credit.....	-	-	-	-	-	10	16	24	41	52

¹For 1958-1960, returns with standard deduction have been reduced by the number of returns with no adjusted gross income for comparability with later years.²For 1958-1960, excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.³For 1958-1965, excludes returns with dividends reported on 1040A. For 1961, excludes returns with dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.⁴For 1958-1965, excludes returns with interest reported on Form 1040A. For 1961 excludes returns with interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

(*) Tabulated in combination with the source directly preceding it. Combined frequencies are not wholly comparable with those when separated.

Individual Returns/1967 • Historical Summary

Table 46.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES 1958-1967

Adjusted gross income classes	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
NUMBER OF RETURNS										
Total.....	45,652,134	47,496,913	48,060,985	48,582,765	50,092,363	51,323,221	51,306,338	53,700,794	56,709,076	58,672,938
\$600 under \$1,000.....	1,296,407	1,341,398	1,353,011	1,385,033	1,436,260	1,460,034	519,777	552,583	632,604	622,581
\$1,000 under \$2,000.....	4,238,404	4,223,548	4,170,210	4,131,278	4,289,938	4,318,374	4,274,235	4,487,369	4,879,824	5,002,397
\$2,000 under \$3,000.....	5,344,979	5,260,930	5,033,931	4,873,829	4,775,101	4,785,696	4,230,995	4,325,234	4,497,834	4,350,531
\$3,000 under \$4,000.....	6,295,457	5,939,254	5,793,668	5,616,783	5,507,689	5,282,080	4,994,752	5,047,285	4,939,112	4,904,314
\$4,000 under \$5,000.....	6,954,051	6,649,987	6,400,547	6,099,597	5,830,951	5,686,287	5,365,249	5,201,239	5,028,982	4,968,808
\$5,000 under \$6,000.....	6,224,634	6,216,537	6,236,474	6,027,260	5,945,050	5,617,112	5,474,381	5,201,624	5,050,612	4,969,466
\$6,000 under \$7,000.....	4,644,506	5,036,281	5,236,061	5,208,966	5,306,507	5,390,530	5,315,394	5,378,580	5,101,152	5,117,757
\$7,000 under \$8,000.....	3,214,399	3,688,764	3,874,647	4,120,040	4,303,518	4,517,117	4,801,475	4,928,047	4,939,850	5,058,847
\$8,000 under \$9,000.....	2,167,447	2,616,468	2,749,349	2,977,973	3,233,674	3,524,119	3,857,806	4,125,098	4,496,362	4,452,228
\$9,000 under \$10,000.....	1,451,196	1,747,657	1,901,543	2,143,339	2,398,655	2,643,623	3,018,742	3,377,613	3,769,699	3,827,088
\$10,000 under \$15,000.....	2,484,984	3,203,834	3,637,169	4,118,486	4,930,455	5,651,184	6,593,499	7,695,823	9,239,969	10,363,364
\$15,000 under \$20,000.....	587,465	706,164	784,630	888,100	1,045,363	1,234,769	1,456,670	1,756,955	2,223,601	2,755,946
\$20,000 under \$50,000.....	634,002	723,682	764,302	852,327	940,965	1,051,024	1,208,517	1,389,340	1,638,911	1,952,979
\$50,000 under \$100,000.....	91,605	114,711	101,080	110,192	121,250	131,971	158,700	188,276	217,765	260,010
\$100,000 under \$500,000.....	21,831	26,716	23,345	28,214	25,841	28,146	34,626	43,713	50,628	63,754
\$500,000 under \$1,000,000.....	531	717	723	967	804	804	1,057	1,391	1,545	2,056
\$1,000,000 or more.....	236	265	295	381	342	351	463	624	626	812
ADJUSTED GROSS INCOME										
	(Million dollars)									
Total.....	262,188	287,775	297,152	311,283	330,646	350,447	376,005	409,337	450,185	487,445
\$600 under \$1,000.....	1,083	1,116	1,123	1,156	1,200	1,217	487	521	595	586
\$1,000 under \$2,000.....	6,359	6,322	6,222	6,146	6,358	6,406	6,306	6,638	7,223	7,454
\$2,000 under \$3,000.....	13,450	13,229	12,677	12,246	12,011	12,013	10,631	10,866	11,305	10,901
\$3,000 under \$4,000.....	22,092	20,835	20,307	19,700	19,314	18,515	17,542	17,695	17,287	17,170
\$4,000 under \$5,000.....	31,279	29,932	28,812	27,476	26,249	25,615	24,172	23,431	22,655	22,380
\$5,000 under \$6,000.....	34,086	34,117	34,246	33,080	32,684	30,893	30,105	28,602	27,817	27,357
\$6,000 under \$7,000.....	30,050	32,628	33,924	33,778	34,405	34,983	34,503	34,931	33,164	33,271
\$7,000 under \$8,000.....	24,010	27,560	28,975	30,786	32,166	33,786	35,943	36,883	37,018	37,879
\$8,000 under \$9,000.....	18,343	22,163	23,303	25,225	27,420	29,856	32,700	35,007	38,152	37,812
\$9,000 under \$10,000.....	13,733	16,544	18,007	20,302	22,722	25,051	28,611	32,017	35,755	36,296
\$10,000 under \$15,000.....	29,177	37,628	42,752	48,474	58,115	66,781	78,094	91,550	110,297	124,171
\$15,000 under \$20,000.....	10,042	12,074	13,376	15,126	17,777	20,984	24,772	29,849	37,747	46,762
\$20,000 under \$50,000.....	18,189	20,847	21,901	24,485	26,875	29,916	34,408	39,524	46,284	54,914
\$50,000 under \$100,000.....	6,043	7,549	6,648	7,250	7,964	8,651	10,429	12,400	14,337	17,162
\$100,000 under \$500,000.....	3,413	4,207	3,808	4,676	4,182	4,537	5,649	7,115	8,180	10,356
\$500,000 under \$1,000,000.....	356	478	486	650	535	537	700	938	1,037	1,383
\$1,000,000 or more.....	483	546	584	727	670	704	952	1,371	1,332	1,590
TAXABLE INCOME										
Total.....	149,174	166,385	171,462	181,635	194,952	208,602	229,268	254,339	285,502	314,273
\$600 under \$1,000.....	191	195	193	204	213	214	31	33	36	35
\$1,000 under \$2,000.....	2,488	2,497	2,462	2,423	2,548	2,600	2,130	2,300	2,528	2,621
\$2,000 under \$3,000.....	5,742	5,714	5,536	5,347	5,397	5,458	4,979	5,198	5,550	5,374
\$3,000 under \$4,000.....	9,984	9,625	9,430	9,211	9,184	8,872	8,515	8,843	8,821	9,000
\$4,000 under \$5,000.....	14,609	14,192	13,690	13,086	12,723	12,619	12,171	12,015	12,018	12,135
\$5,000 under \$6,000.....	16,554	16,685	16,731	16,299	16,419	15,612	15,565	15,202	15,007	15,170
\$6,000 under \$7,000.....	15,724	16,979	17,451	17,472	17,826	18,241	18,320	18,931	18,498	18,886
\$7,000 under \$8,000.....	13,646	15,454	16,144	16,913	17,662	18,516	20,005	20,692	21,035	21,705
\$8,000 under \$9,000.....	11,059	13,227	13,768	14,722	15,994	17,214	19,050	20,421	22,606	22,561
\$9,000 under \$10,000.....	8,774	10,390	11,137	12,524	13,953	15,230	17,421	19,473	21,899	22,312
\$10,000 under \$15,000.....	20,026	25,557	28,753	32,441	38,672	44,195	51,915	60,826	73,545	82,684
\$15,000 under \$20,000.....	7,485	8,928	9,787	11,031	12,843	15,119	17,970	21,669	27,431	33,921
\$20,000 under \$50,000.....	14,525	16,536	17,131	19,198	20,854	23,190	26,832	30,890	36,185	42,875
\$50,000 under \$100,000.....	4,987	6,229	5,417	5,928	6,440	7,014	8,528	10,204	11,816	14,147
\$100,000 under \$500,000.....	2,740	3,376	2,995	3,731	3,278	3,557	4,522	5,773	6,636	8,429
\$500,000 under \$1,000,000.....	275	377	383	520	420	406	558	760	827	1,118
\$1,000,000 or more.....	365	425	456	587	525	544	756	1,110	1,063	1,301
INCOME TAX AFTER CREDITS										
Total.....	34,336	38,645	39,464	42,225	44,903	48,204	47,153	49,530	56,087	62,920
\$600 under \$1,000.....	38	39	39	41	42	43	5	5	5	5
\$1,000 under \$2,000.....	496	497	490	482	505	516	343	329	360	374
\$2,000 under \$3,000.....	1,139	1,130	1,096	1,057	1,064	1,074	814	769	822	793
\$3,000 under \$4,000.....	1,998	1,924	1,886	1,840	1,822	1,753	1,427	1,356	1,353	1,384
\$4,000 under \$5,000.....	2,945	2,860	2,764	2,639	2,551	2,525	2,079	1,879	1,888	1,914
\$5,000 under \$6,000.....	3,337	3,371	3,383	3,300	3,312	3,144	2,676	2,409	2,386	2,430
\$6,000 under \$7,000.....	3,178	3,440	3,537	3,548	3,608	3,694	3,186	3,030	2,984	3,066
\$7,000 under \$8,000.....	2,779	3,149	3,297	3,453	3,600	3,774	3,526	3,357	3,435	3,563
\$8,000 under \$9,000.....	2,274	2,720	2,834	3,034	3,284	3,537	3,402	3,368	3,751	3,766
\$9,000 under \$10,000.....	1,822	2,158	2,312	2,602	2,892	3,156	3,154	3,269	3,684	3,775
\$10,000 under \$15,000.....	4,291	5,478	6,159	6,951	8,248	9,430	9,792	10,712	12,981	14,627
\$15,000 under \$20,000.....	1,757	2,095	2,290	2,577	2,971	3,497	3,709	4,189	5,296	6,562
\$20,000 under \$50,000.....	4,270	4,863	4,993	5,612	6,025	6,681	6,882	7,440	8,691	10,282
\$50,000 under \$100,000.....	2,107	2,627	2,273	2,484	2,685	2,920	3,204	3,654	4,229	5,055
\$100,000 under \$500,000.....	1,497	1,800	1,607	1,970	1,740	1,890	2,220	2,752	3,176	4,014
\$500,000 under \$1,000,000.....	175	225	226	297	243	243	306	408	457	605
\$1,000,000 or more.....	233	268	281	342	311	326	427	603	590	707
AVERAGE INCOME TAX PER TAXABLE RETURN										
	(Dollars)									
Average income tax.....	752	814	821	869	896	939	919	922	989	1,072
\$600 under \$1,000.....	29	29	29	29	30	29	10	9	8	8
\$1,000 under \$2,000.....	117	118	117	117	118	120	80	73	74	75
\$2,000 under \$3,000.....	213	215	218	217	223	224	192	178	183	182
\$3,000 under \$4,000.....	317	324	326	328	331	332	286	269	274	282
\$4,000 under \$5,000.....	424	430	432	433	437	444	387	361	375	385
\$5,0></										

Table 47.—SOURCES OF INCOME BY TYPE, 1958-1967

[Taxable and nontaxable returns]

Source of income	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
	(Million dollars)									
Adjusted gross income less deficit.....	281,154	305,095	315,466	329,861	348,701	368,778	396,660	429,201	468,451	504,809
Salaries and wages ¹	227,551	247,370	257,918	226,902	283,373	299,443	323,266	347,150	381,067	411,646
Business or profession:										
Net profit.....	22,890	24,323	23,959	25,395	26,851	22,757	24,802	26,315	28,140	29,555
Net loss.....	2,216	2,892	2,887	2,765	2,926	1,642	1,809	1,727	1,952	2,163
Farm:										
Net profit.....	(*)	(*)	(*)	(*)	(*)	4,658	4,703	5,218	5,986	5,565
Net loss.....						1,902	2,067	1,853	1,916	2,211
Partnership:										
Net profit.....	9,810	10,220	9,757	9,719	10,210	10,342	10,862	11,960	12,080	13,032
Net loss.....	578	657	791	770	866	1,029	1,131	1,354	1,354	1,498
Sales of capital assets:										
Net gain.....	4,879	6,797	6,004	8,291	6,821	7,468	8,909	11,069	10,960	14,594
Net loss.....	549	522	704	670	1,050	1,019	970	889	1,019	912
Ordinary gain from sales of depreciable property..	-	-	-	-	-	85	130	195	244	273
Sales of property other than capital assets:										
Net gain.....	75	87	70	159	69	75	73	57	67	65
Net loss.....	158	204	153	250	285	313	245	290	324	375
Dividends in adjusted gross income ²	8,741	9,356	9,530	9,890	10,640	11,452	11,917	12,961	13,998	14,202
Interest received ³	3,659	4,395	5,057	5,683	7,155	9,212	10,125	11,296	13,225	14,899
Pensions and annuities:										
Life expectancy method.....	885	883	962	1,114	1,350					
3-year method.....	436	578	655	746	973	2,702	3,118	3,568	4,426	5,046
Rents:										
Net income.....	3,962	4,008	3,544	3,661	3,933	3,924	3,940	4,020	4,359	4,387
Net loss.....	735	773	816	902	1,063	1,211	1,315	1,566	1,751	1,848
Royalties:										
Net income.....	(*)	(*)	661	584	584	644	686	687	778	744
Net loss.....			76	79	75	61	80	66	66	68
Estates and trusts:										
Income.....	618	637	675	669	692	727			1,051	1,072
Loss.....	25	26	39	40	30	48	4,628	5,592	45	40
Other sources ⁴	1,910	1,514	2,143	2,525	2,343	2,553			4,179	3,187
Adjustments ⁵	-	-	-	-	-	19	2,879	3,143	3,681	4,342

¹Excludes small amounts of wages not subject to withholding reported as other income on Form 1040A. For 1958-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1967, the amount is a gross figure.

²For 1958-1965, excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

³For 1958-1965, excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

⁴Includes dividends, interest, and wages not subject to withholding reported on Form 1040A.

⁵For 1963, includes only self-employed pension deduction, but for 1964-1967 also includes excludable sick pay, employee moving expenses, and certain employee business expenses.

(*) Tabulated in combination with the source directly preceding it. Combined amounts are not wholly comparable with those when separated.

Table 48.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE, 1958-1967

[Taxable and nontaxable returns]

Type of deduction	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
	(Million dollars)									
Total.....	27,498	32,017	35,313	38,391	41,661	46,053	46,832	50,739	54,566	59,623
Medical and dental expenses.....	4,284	Not tabulated	5,219	Not tabulated	6,079	Not tabulated	7,095	Not tabulated	7,681	Not tabulated
Taxes.....	7,480		10,526		13,045		14,071		17,468	
Interest paid.....	6,269		8,416		10,274		12,457		14,971	
Contributions.....	5,694		6,750		7,516		8,327		9,122	
Child care.....			103							
Casualty losses.....	3,771		450		4,747		4,882		5,322	
Other deductions.....			3,848							

Table 49.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1958-1967

[Taxable and nontaxable returns]

Adjusted gross income classes	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
(Million dollars)										
SALARIES AND WAGES ¹										
Grand total.....	227,551	247,370	257,918	266,902	283,373	299,443	323,266	347,150	381,067	411,646
Returns with adjusted gross income, total.....	227,354	247,122	257,684	266,720	283,143	299,157	322,984	346,787	380,683	411,261
Under \$600.....	1,129	1,116	1,135	1,130	1,145	1,167	1,166	1,275	1,338	1,367
\$600 under \$1,000.....	1,862	1,823	1,833	1,873	1,883	1,891	1,971	2,120	2,269	2,302
\$1,000 under \$2,000.....	8,751	8,394	8,342	8,178	8,185	8,203	8,053	8,166	8,660	8,861
\$2,000 under \$3,000.....	15,185	14,570	14,089	13,621	13,115	13,084	12,233	12,128	12,034	11,509
\$3,000 under \$4,000.....	22,510	21,106	20,582	19,888	19,441	18,614	17,959	17,667	16,841	16,653
\$4,000 under \$5,000.....	29,557	28,410	27,451	26,060	24,647	24,098	23,362	22,375	21,105	20,998
\$5,000 under \$6,000.....	31,742	31,904	32,159	30,869	30,441	28,532	28,219	26,435	25,467	25,205
\$6,000 under \$7,000.....	27,639	30,148	31,396	31,277	31,685	32,179	31,953	32,327	30,467	30,613
\$7,000 under \$8,000.....	21,813	25,084	26,488	28,193	29,477	30,973	33,153	33,951	34,352	35,101
\$8,000 under \$9,000.....	16,305	19,938	21,052	22,739	24,866	27,049	30,042	32,177	35,138	34,756
\$9,000 under \$10,000.....	11,925	14,604	16,089	18,056	20,367	22,647	26,163	29,286	32,736	33,249
\$10,000 under \$15,000.....	22,648	30,361	35,418	40,489	49,399	57,308	68,572	80,730	98,539	112,013
\$15,000 under \$20,000.....	5,700	7,232	8,461	9,844	12,155	14,856	18,281	22,472	29,741	38,143
\$20,000 under \$50,000.....	7,708	8,967	9,960	11,019	12,542	14,480	16,948	19,729	24,664	31,350
\$50,000 under \$100,000.....	2,068	2,499	2,315	2,457	2,841	3,047	3,635	4,306	5,280	6,358
\$100,000 under \$500,000.....	776	921	869	967	903	976	1,206	1,548	1,930	2,498
\$500,000 under \$1,000,000.....	26	31	32	40	38	36	48	60	85	121
\$1,000,000 or more.....	11	13	13	19	14	17	22	35	37	63
Returns with no adjusted gross income.....	196	248	233	182	230	286	282	363	384	385
DIVIDENDS ²										
Grand total.....	8,741	9,356	9,530	9,890	10,640	11,452	11,917	12,961	13,998	14,202
Returns with adjusted gross income, total.....	8,703	9,316	9,470	9,845	10,607	11,401	11,871	12,892	13,917	14,149
Under \$600.....	13	14	19	13	19	20	14	12	22	14
\$600 under \$1,000.....	34	42	41	44	46	42	35	37	31	31
\$1,000 under \$2,000.....	170	196	205	190	218	198	189	192	185	186
\$2,000 under \$3,000.....	229	259	308	228	262	269	275	251	245	253
\$3,000 under \$4,000.....	249	247	256	263	308	312	288	307	271	229
\$4,000 under \$5,000.....	247	241	274	252	289	323	298	293	288	286
\$5,000 under \$6,000.....	241	244	271	263	286	320	280	295	313	307
\$6,000 under \$7,000.....	256	257	254	270	304	311	269	307	319	290
\$7,000 under \$8,000.....	239	244	257	258	271	335	314	334	289	332
\$8,000 under \$9,000.....	216	232	249	241	255	276	273	320	381	363
\$9,000 under \$10,000.....	189	211	205	257	275	270	246	288	410	265
\$10,000 under \$15,000.....	902	931	1,012	1,046	1,166	1,263	1,187	1,281	1,321	1,323
\$15,000 under \$20,000.....	687	732	751	801	833	909	944	989	1,086	1,100
\$20,000 under \$50,000.....	2,025	2,189	2,254	2,441	2,622	2,808	3,002	3,097	3,423	3,546
\$50,000 under \$100,000.....	1,326	1,414	1,301	1,318	1,493	1,611	1,784	2,017	2,158	2,216
\$100,000 under \$500,000.....	1,236	1,364	1,315	1,430	1,428	1,536	1,771	2,084	2,298	2,493
\$500,000 under \$1,000,000.....	174	192	199	225	214	250	261	304	372	400
\$1,000,000 or more.....	269	307	300	305	318	349	441	483	506	513
Returns with no adjusted gross income.....	38	40	60	45	33	51	46	69	81	54
INTEREST RECEIVED ³										
Grand total.....	3,659	4,395	5,057	5,683	7,155	9,212	10,125	11,296	13,225	14,899
Returns with adjusted gross income, total.....	3,618	4,359	5,013	5,628	7,084	9,138	10,039	11,201	13,105	14,795
Under \$600.....	30	34	36	42	51	59	60	51	67	68
\$600 under \$1,000.....	66	71	76	88	108	148	153	131	149	144
\$1,000 under \$2,000.....	245	314	370	402	507	646	687	742	799	809
\$2,000 under \$3,000.....	273	342	373	407	544	676	742	751	909	991
\$3,000 under \$4,000.....	257	271	347	377	508	625	661	703	798	894
\$4,000 under \$5,000.....	246	269	329	363	454	629	625	667	779	835
\$5,000 under \$6,000.....	248	280	336	338	453	566	608	642	715	768
\$6,000 under \$7,000.....	212	261	303	330	416	580	589	635	699	727
\$7,000 under \$8,000.....	192	249	273	306	370	501	558	613	633	741
\$8,000 under \$9,000.....	155	201	243	282	344	487	534	562	658	753
\$9,000 under \$10,000.....	130	173	184	251	304	390	450	536	649	650
\$10,000 under \$15,000.....	452	560	674	782	1,024	1,385	1,555	1,809	2,166	2,496
\$15,000 under \$20,000.....	256	305	354	407	504	663	757	904	1,099	1,346
\$20,000 under \$50,000.....	543	634	722	827	1,010	1,207	1,377	1,598	1,949	2,300
\$50,000 under \$100,000.....	191	245	243	255	309	369	428	526	625	745
\$100,000 under \$500,000.....	105	130	127	146	152	180	218	277	337	438
\$500,000 under \$1,000,000.....	8	11	11	14	15	14	20	27	36	46
\$1,000,000 or more.....	8	8	11	11	11	14	17	25	35	44
Returns with no adjusted gross income.....	41	37	44	55	71	74	86	95	120	104

Footnotes at end of table.

Table 49.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1958-1967—Continued

(Taxable and nontaxable returns)

Adjusted gross income classes	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
(Million dollars)										
BUSINESS AND FARM PROFIT										
Grand total.....	22,890	24,323	23,959	25,395	26,851	27,415	29,504	31,533	34,126	35,119
Returns with adjusted gross income, total.....	22,868	24,246	23,906	25,351	26,812	27,334	29,413	31,424	34,046	35,044
Under \$600.....	142	148	143	127	123	118	116	87	84	72
\$600 under \$1,000.....	312	310	291	279	242	218	206	183	158	144
\$1,000 under \$2,000.....	1,377	1,262	1,192	1,135	1,014	950	877	779	701	673
\$2,000 under \$3,000.....	1,815	1,671	1,635	1,594	1,452	1,366	1,276	1,132	1,021	909
\$3,000 under \$4,000.....	2,104	1,876	1,876	1,876	1,817	1,663	1,569	1,449	1,397	1,227
\$4,000 under \$5,000.....	2,100	1,901	1,902	1,942	1,895	1,867	1,810	1,659	1,647	1,555
\$5,000 under \$6,000.....	1,624	1,688	1,628	1,767	1,755	1,773	1,781	1,818	1,709	1,567
\$6,000 under \$7,000.....	1,285	1,384	1,479	1,450	1,595	1,601	1,648	1,736	1,692	1,659
\$7,000 under \$8,000.....	1,118	1,229	1,333	1,333	1,457	1,422	1,584	1,584	1,594	1,609
\$8,000 under \$9,000.....	999	1,084	1,092	1,199	1,259	1,351	1,350	1,489	1,610	1,559
\$9,000 under \$10,000.....	881	916	925	1,044	1,126	1,129	1,255	1,320	1,526	1,524
\$10,000 under \$15,000.....	2,833	3,176	3,191	3,445	3,899	4,078	4,377	5,038	5,615	5,719
\$15,000 under \$20,000.....	1,789	2,021	2,031	2,167	2,407	2,541	2,837	3,151	3,558	3,653
\$20,000 under \$50,000.....	3,711	4,329	4,237	4,810	5,434	5,750	6,762	7,553	8,691	9,284
\$50,000 under \$100,000.....	639	1,061	877	992	1,134	1,264	1,627	1,974	2,426	3,063
\$100,000 under \$500,000.....	130	182	141	179	191	229	317	441	584	790
\$500,000 under \$1,000,000.....	6	5	5	6	4	6	12	12	21	22
\$1,000,000 or more.....	4	4	3	5	7	9	9	21	12	13
Returns with no adjusted gross income.....	22	76	53	44	39	81	92	109	80	76
PARTNERSHIP PROFIT										
Grand total.....	9,810	10,220	9,757	9,719	10,210	10,342	10,862	11,960	12,080	13,032
Returns with adjusted gross income, total.....	9,793	10,197	9,726	9,702	10,186	10,317	10,801	11,910	12,059	12,999
Under \$600.....	20	21	16	13	14	10	11	6	7	14
\$600 under \$1,000.....	40	32	29	27	23	20	19	17	13	17
\$1,000 under \$2,000.....	163	152	134	112	114	101	89	79	69	74
\$2,000 under \$3,000.....	262	254	214	199	180	174	146	143	122	124
\$3,000 under \$4,000.....	391	340	329	285	257	242	196	183	162	146
\$4,000 under \$5,000.....	435	460	401	379	363	328	270	266	237	187
\$5,000 under \$6,000.....	526	477	436	388	355	358	324	327	314	249
\$6,000 under \$7,000.....	413	428	396	398	376	357	365	341	323	279
\$7,000 under \$8,000.....	352	395	388	368	405	397	382	395	311	360
\$8,000 under \$9,000.....	333	387	375	342	353	355	351	340	322	342
\$9,000 under \$10,000.....	357	319	327	325	353	308	295	345	332	353
\$10,000 under \$15,000.....	1,333	1,406	1,336	1,316	1,410	1,396	1,411	1,465	1,490	1,509
\$15,000 under \$20,000.....	993	995	1,060	963	1,066	1,108	1,061	1,195	1,165	1,202
\$20,000 under \$50,000.....	2,647	2,693	2,810	2,934	3,262	3,385	3,716	4,147	4,183	4,334
\$50,000 under \$100,000.....	1,078	1,269	1,018	1,072	1,177	1,255	1,513	1,797	1,981	2,393
\$100,000 under \$500,000.....	422	530	431	527	452	493	618	799	936	1,237
\$500,000 under \$1,000,000.....	19	26	15	31	15	17	21	43	67	106
\$1,000,000 or more.....	9	15	11	21	9	13	14	21	26	73
Returns with no adjusted gross income.....	17	24	31	18	24	25	60	50	21	33
NET GAIN FROM SALE OF CAPITAL ASSETS⁴										
Grand total.....	4,879	6,797	6,004	8,291	6,821	7,468	8,909	11,069	10,960	14,594
Returns with adjusted gross income, total.....	4,792	6,667	5,814	8,163	6,615	7,299	8,745	10,871	10,658	14,356
Under \$600.....	38	64	35	29	34	30	32	40	37	53
\$600 under \$1,000.....	40	41	39	44	39	37	36	43	51	56
\$1,000 under \$2,000.....	132	176	152	167	157	168	153	164	142	234
\$2,000 under \$3,000.....	194	224	208	206	192	206	205	200	217	213
\$3,000 under \$4,000.....	227	220	199	243	228	205	213	246	225	238
\$4,000 under \$5,000.....	200	223	191	234	196	223	217	254	293	250
\$5,000 under \$6,000.....	171	206	184	218	204	213	231	252	246	258
\$6,000 under \$7,000.....	161	218	173	234	198	222	214	260	273	257
\$7,000 under \$8,000.....	165	180	188	230	171	206	243	259	247	286
\$8,000 under \$9,000.....	153	193	170	229	189	222	222	274	297	344
\$9,000 under \$10,000.....	121	175	146	211	170	181	216	260	258	294
\$10,000 under \$15,000.....	478	692	597	811	702	820	889	1,112	1,143	1,400
\$15,000 under \$20,000.....	314	450	390	565	466	541	602	813	809	1,166
\$20,000 under \$50,000.....	865	1,254	1,042	1,603	1,237	1,425	1,823	2,202	2,124	3,121
\$50,000 under \$100,000.....	543	804	658	913	742	833	1,072	1,342	1,245	1,846
\$100,000 under \$500,000.....	651	1,050	911	1,401	1,042	1,113	1,477	1,821	1,825	2,648
\$500,000 under \$1,000,000.....	132	222	241	360	276	238	366	485	463	714
\$1,000,000 or more.....	208	274	287	465	372	415	536	845	762	977
Returns with no adjusted gross income.....	87	130	190	128	206	170	165	198	303	237

¹For 1958-1963 data, excludes small amounts of wages not subject to withholding reported as other income (see Form 1040A). For 1958-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1967, the amount is a gross figure.

²For 1958-1965, excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

³For 1958-1965, excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

⁴Net gain from sales of capital assets reported in adjusted gross income.

Individual Returns/1967 • Historical Summary

Table 50.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1958-1967

States	[Taxable and nontaxable returns]									
	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
(Thousands)										
NUMBER OF RETURNS										
United States ¹	59,080	60,260	61,025	61,498	62,709	63,943	65,375	67,599	70,153	71,653
Alabama.....	798	813	825	826	839	860	893	945	973	985
Alaska.....	46	50	58	64	68	70	71	79	73	80
Arizona.....	358	381	403	422	445	465	477	497	513	539
Arkansas.....	437	450	456	467	484	503	512	547	546	563
California.....	5,381	5,624	5,769	5,929	6,187	6,405	6,589	6,768	7,080	7,295
Colorado.....	578	598	616	633	652	665	677	683	704	728
Connecticut.....	960	974	974	987	1,008	1,029	1,052	1,095	1,128	1,233
Delaware ²	153	155	159	160	-	168	174	173	190	192
District of Columbia ³	331	352	342	-	-	331	308	303	309	325
Florida.....	1,420	1,510	1,566	1,604	1,685	1,737	1,826	1,919	1,978	2,220
Georgia.....	1,007	1,043	1,055	1,079	1,097	1,162	1,291	1,405	1,472	1,388
Hawaii.....	215	225	234	239	244	246	254	257	251	264
Idaho.....	213	215	216	218	217	220	222	226	230	235
Illinois.....	3,717	3,756	3,762	3,764	3,807	3,860	3,935	4,076	4,249	4,365
Indiana.....	1,521	1,550	1,566	1,568	1,591	1,621	1,660	1,717	1,798	1,824
Iowa.....	948	957	957	950	947	960	967	991	1,032	1,041
Kansas.....	736	738	738	741	747	752	760	752	784	794
Kentucky.....	833	847	855	853	873	894	906	917	961	975
Louisiana.....	816	828	834	838	857	883	912	947	986	1,029
Maine.....	336	340	342	344	343	342	346	354	356	366
Maryland ³	1,147	1,147	1,187	1,547	1,620	1,341	1,413	1,378	1,645	1,562
Massachusetts.....	1,966	1,985	2,004	2,013	2,029	2,041	2,053	2,115	2,148	2,189
Michigan.....	2,576	2,601	2,624	2,580	2,612	2,682	2,778	2,946	3,051	3,081
Minnesota.....	1,341	1,160	1,155	1,176	1,192	1,210	1,223	1,265	1,319	1,339
Mississippi.....	415	425	432	438	448	458	478	512	538	558
Missouri.....	1,440	1,459	1,472	1,468	1,483	1,505	1,527	1,587	1,623	1,643
Montana.....	226	226	227	227	229	234	237	240	240	243
Nebraska.....	497	503	509	512	517	523	526	533	546	547
Nevada.....	102	107	114	121	137	151	157	164	163	174
New Hampshire.....	222	229	233	236	243	246	251	254	273	272
New Jersey.....	2,218	2,266	2,306	2,340	2,387	2,419	2,466	2,699	2,609	2,704
New Mexico.....	262	271	275	279	284	293	296	306	302	306
New York.....	6,412	6,479	6,524	6,576	6,629	6,644	6,765	6,854	6,940	6,956
North Carolina.....	1,236	1,292	1,320	1,348	1,354	1,413	1,463	1,517	1,595	1,631
North Dakota.....	206	206	207	205	209	212	214	218	221	219
Ohio.....	3,301	3,346	3,363	3,329	3,360	3,416	3,491	3,576	3,788	3,847
Oklahoma.....	698	714	723	731	747	762	773	792	801	823
Oregon.....	586	603	610	612	628	650	670	692	708	734
Pennsylvania.....	4,056	4,053	4,080	4,016	4,021	4,043	4,063	4,257	4,349	4,389
Rhode Island.....	314	319	321	322	326	327	331	344	354	362
South Carolina.....	572	588	606	616	630	651	676	716	754	776
South Dakota.....	224	225	226	229	231	232	231	233	234	236
Tennessee.....	990	1,030	1,047	1,061	1,091	1,105	1,137	1,189	1,226	1,264
Texas.....	2,777	2,842	2,873	2,932	3,020	3,110	3,198	3,282	3,578	3,641
Utah.....	271	281	289	297	307	312	314	318	326	338
Vermont.....	128	130	132	131	133	133	135	151	159	163
Virginia.....	1,200	1,221	1,248	1,273	1,321	1,360	1,373	1,416	1,490	1,541
Washington.....	965	977	974	988	1,018	1,031	1,038	1,073	1,146	1,205
West Virginia.....	560	549	544	531	524	528	533	538	552	560
Wisconsin.....	1,353	1,376	1,390	1,388	1,407	1,422	1,452	1,502	1,559	1,592
Wyoming.....	111	115	116	116	116	119	119	118	114	117
Other areas ⁴	119	142	167	176	200	198	159	165	184	199
(Million dollars)										
ADJUSTED GROSS INCOME (LESS DEFICIT)										
United States ¹	281,252	305,200	315,832	330,074	348,707	368,728	396,717	429,254	468,347	504,719
Alabama.....	3,292	3,501	3,618	3,743	3,967	4,242	4,669	5,100	5,612	5,891
Alaska.....	285	303	394	408	436	501	514	624	627	692
Arizona.....	1,713	1,905	2,115	2,295	2,471	2,641	2,779	2,891	3,202	3,570
Arkansas.....	1,507	1,646	1,787	1,990	2,138	2,305	2,496	2,802	3,048	3,408
California.....	29,770	33,072	34,493	37,041	39,616	42,382	45,599	48,213	52,362	56,659
Colorado.....	2,756	2,968	3,250	3,519	3,670	3,783	3,952	4,196	4,533	4,932
Connecticut.....	5,141	5,656	5,868	6,171	6,537	7,099	7,487	8,215	9,090	10,240
Delaware ²	910	952	971	1,016	-	1,138	1,312	1,416	1,468	1,541
District of Columbia ³	1,655	1,845	1,851	-	-	1,903	1,937	1,968	2,100	2,195
Florida.....	6,270	7,053	7,383	7,854	8,480	9,017	10,012	11,115	11,905	14,011
Georgia.....	4,167	4,517	4,712	4,926	5,316	5,808	6,760	7,547	8,420	8,599
Hawaii.....	897	1,052	1,195	1,334	1,329	1,382	1,473	1,589	1,784	1,911
Idaho.....	890	939	962	1,005	1,007	1,072	1,102	1,220	1,332	1,411
Illinois.....	19,644	20,932	21,551	22,318	23,435	24,161	26,236	28,551	31,078	33,632
Indiana.....	7,004	7,648	8,022	8,142	8,665	9,239	9,908	10,939	12,118	12,922
Iowa.....	3,968	4,010	4,229	4,355	4,512	4,685	5,079	5,593	6,258	6,420
Kansas.....	3,197	3,356	3,451	3,647	3,810	4,038	4,106	4,273	4,827	5,053
Kentucky.....	3,251	3,472	3,641	3,951	4,083	4,508	4,853	5,474	5,681	5,881
Louisiana.....	3,606	3,960	3,838	4,019	4,209	4,549	4,921	5,469	6,100	6,783
Maine.....	1,224	1,303	1,408	1,429	1,506	1,496	1,710	1,795	1,922	2,025
Maryland ³	5,660	6,146	6,416	8,515	9,282	8,081	8,906	9,473	11,119	11,616
Massachusetts.....	9,203	10,111	10,509	10,835	11,345	11,893	12,543	13,394	14,245	15,898
Michigan.....	12,922	14,718	14,822	15,949	17,033	18,922	19,959	20,959	23,003	24,061
Minnesota.....	4,965	5,319	5,483	5,902	6,090	6,337	6,805	7,448	8,082	8,825
Mississippi.....	1,443	1,559	1,683	1,729	1,909	2,060	2,261	2,472	2,794	3,045
Missouri.....	6,399	6,842	7,115	7,374	7,745	8,229	8,660	9,615	10,357	10,897
Montana.....	912	1,039	984	1,038	1,031	1,133	1,165	1,335	1,366	1,413
Nebraska.....	2,019	2,085	2,204	2,415	2,407	2,527	2,662	2,861	3,193	3,272
Nevada.....	567	582	650	751	858	1,001	1,095	1,155	1,200	1,288
New Hampshire.....	931	1,003	1,078	1,130	1,193	1,275	1,337	1,418	1,662	1,780

Footnotes at end of table.

Table 50.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1958-1967—Continued

[Taxable and nontaxable returns]

States	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967
(Million dollars)										
ADJUSTED GROSS INCOME (LESS DEFICIT)—Continued										
New Jersey.....	11,864	12,867	13,303	14,076	14,926	15,811	16,729	18,661	19,324	21,319
New Mexico.....	1,138	1,315	1,310	1,385	1,440	1,496	1,548	1,699	1,675	1,837
New York.....	34,017	37,042	38,036	40,017	41,777	43,324	46,328	48,886	51,874	56,217
North Carolina.....	4,456	5,033	5,267	5,570	5,960	6,399	7,056	7,894	8,726	9,272
North Dakota.....	762	747	737	756	899	937	985	1,060	1,126	1,180
Ohio.....	16,310	17,921	18,472	18,671	19,570	20,672	22,099	24,083	26,524	27,910
Oklahoma.....	2,933	3,170	3,205	3,421	3,455	3,698	4,038	4,245	4,593	5,019
Oregon.....	2,836	3,096	3,145	3,186	3,400	3,743	4,127	4,246	4,671	4,963
Pennsylvania.....	18,968	20,200	20,654	20,833	21,759	22,873	24,560	26,678	28,512	30,235
Rhode Island.....	1,390	1,481	1,497	1,646	1,652	1,774	1,899	2,066	2,276	2,387
South Carolina.....	2,058	2,324	2,395	2,580	2,788	2,935	3,241	3,595	4,050	4,400
South Dakota.....	790	742	783	900	951	944	967	1,041	1,117	1,192
Tennessee.....	3,785	4,003	4,334	4,552	5,122	5,150	5,662	6,222	6,957	7,416
Texas.....	12,697	13,435	13,576	14,828	15,439	16,321	17,435	18,977	21,559	23,423
Utah.....	1,282	1,393	1,438	1,606	1,639	1,749	1,887	1,894	1,991	2,145
Vermont.....	483	521	538	559	569	632	692	721	806	891
Virginia.....	5,051	5,477	5,818	6,155	6,638	7,129	7,764	8,498	9,457	10,439
Washington.....	4,986	5,321	5,321	5,695	6,012	6,303	6,462	7,040	8,102	9,287
West Virginia.....	2,211	2,331	2,406	2,386	2,379	2,570	2,775	2,888	3,150	3,287
Wisconsin.....	6,121	6,691	6,967	6,992	7,417	7,730	8,309	9,118	10,075	10,859
Wyoming.....	515	565	566	593	586	630	640	644	674	736
Other areas ⁴	434	611	626	698	812	980	791	901	1,075	1,220
INCOME TAX AFTER CREDITS										
United States ¹	34,351	38,653	39,545	42,271	44,893	48,200	47,160	49,525	56,071	62,899
Alabama.....	342	374	384	399	436	473	480	503	593	629
Alaska.....	39	42	56	56	60	69	64	76	77	88
Arizona.....	194	235	254	275	299	321	303	302	338	393
Arkansas.....	143	167	165	182	215	232	225	233	277	307
California.....	3,816	4,422	4,517	4,955	5,281	5,714	5,566	5,592	6,237	7,005
Colorado.....	329	359	399	444	456	476	438	442	497	565
Connecticut.....	720	803	835	899	947	1,046	1,091	1,091	1,257	1,479
Delaware ²	153	169	167	171	194	194	214	230	218	229
District of Columbia ³	231	275	273	-	-	297	288	280	299	314
Florida.....	719	847	851	936	1,002	1,090	1,139	1,226	1,376	1,691
Georgia.....	437	490	517	554	616	695	723	778	901	976
Hawaii.....	102	129	154	180	167	177	175	178	210	234
Idaho.....	94	103	104	107	108	118	107	115	130	146
Illinois.....	2,622	2,867	2,951	3,124	3,306	3,424	3,398	3,581	4,094	4,574
Indiana.....	826	942	997	1,020	1,111	1,197	1,156	1,244	1,429	1,569
Iowa.....	436	453	477	503	508	539	536	570	657	706
Kansas.....	362	375	396	427	450	485	440	445	510	568
Kentucky.....	351	378	376	402	451	472	468	490	585	621
Louisiana.....	412	502	448	479	502	562	542	580	709	797
Maine.....	128	134	148	157	167	167	173	177	193	221
Maryland ³	685	788	802	1,115	1,252	1,073	1,083	1,148	1,350	1,478
Massachusetts.....	1,125	1,283	1,362	1,411	1,493	1,587	1,520	1,579	1,774	2,050
Michigan.....	1,607	1,821	1,908	1,892	2,107	2,315	2,361	2,582	2,934	3,154
Minnesota.....	565	619	641	691	707	765	733	763	867	990
Mississippi.....	128	156	164	166	189	217	213	230	276	307
Missouri.....	782	864	884	939	980	1,087	1,014	1,095	1,193	1,338
Montana.....	100	122	110	120	119	130	119	129	142	153
Nebraska.....	224	242	262	302	291	310	291	295	345	379
Nevada.....	76	81	89	110	125	149	144	143	155	172
New Hampshire.....	102	115	125	133	141	156	146	156	190	216
New Jersey.....	1,539	1,695	1,739	1,909	2,028	2,180	2,102	2,279	2,469	2,844
New Mexico.....	130	152	145	157	164	173	160	173	183	200
New York.....	4,494	5,097	5,077	5,629	5,779	6,107	5,969	6,165	6,774	7,798
North Carolina.....	405	500	520	578	642	705	696	784	907	992
North Dakota.....	73	73	75	73	89	95	90	92	99	112
Ohio.....	2,041	2,295	2,385	2,433	2,558	2,738	2,667	2,890	3,253	3,521
Oklahoma.....	325	363	364	404	407	437	438	442	488	558
Oregon.....	344	387	383	392	418	471	476	468	530	587
Pennsylvania.....	2,368	2,606	2,586	2,635	2,776	2,973	2,945	3,099	3,468	3,803
Rhode Island.....	172	182	186	209	215	231	230	241	280	305
South Carolina.....	182	226	227	257	292	310	313	342	414	462
South Dakota.....	80	69	77	91	96	100	87	89	106	113
Tennessee.....	405	456	474	509	613	606	601	653	781	842
Texas.....	1,541	1,689	1,693	1,866	1,973	2,108	2,028	2,122	2,504	2,866
Utah.....	128	149	153	175	183	195	185	178	188	212
Vermont.....	47	55	56	60	62	71	72	71	88	100
Virginia.....	559	633	676	734	813	870	885	947	1,086	1,241
Washington.....	623	661	662	734	781	828	751	787	969	1,131
West Virginia.....	237	262	269	273	273	303	302	304	345	374
Wisconsin.....	701	805	843	851	896	954	925	975	1,119	1,259
Wyoming.....	60	68	71	72	74	84	70	68	75	85
Other areas ⁴	45	75	69	83	94	122	92	103	130	145

¹Includes data for "Other areas" described in footnote 4.²For 1962, data for Delaware are not shown separately. However, the data are included in the United States totals.³For 1961-1962, data for District of Columbia are included in the statistics for Maryland.⁴Includes data for returns of bona fide residents of Puerto Rico, U.S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone.

Table 51.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR LARGE STANDARD METROPOLITAN STATISTICAL AREAS, 1959-1967

[Taxable and nontaxable returns]																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Standard metropolitan statistical area		Number of returns					Adjusted gross income					Income tax after credits				(Thousand dollars)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
1959	1961	1963	1965	1967	1969	1971	1973	1975	1977	1979	1981	1983	1985	1987	1989	1991	1993	1995	1997	1999	2001	2003	2005	2007	2009	2011	2013	2015	2017	2019	2021	2023	2025																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
184,139	173,433	207,985	202,326	235,879	1,116,953	1,024,554	1,346,787	1,507,872	1,812,031	147,331	137,406	177,529	185,888	227,348	338,393	367,498	425,806	457,235	1,927,262	2,283,890	2,936,644	3,489,697	215,376	246,902	309,418	351,865	447,790	529,181	599,858	679,644	770,634	881,514	1,000,000	1,133,333	1,277,777	1,433,333	1,600,000	1,777,777	2,000,000	2,277,777	2,577,777	2,933,333	3,333,333	3,777,777	4,277,777	4,833,333	5,433,333	6,077,777	6,777,777	7,500,000	8,300,000	9,177,777	10,133,333	11,177,777	12,300,000	13,500,000	14,777,777	16,133,333	17,600,000	19,177,777	20,866,667	22,666,667	24,577,777	26,600,000	28,733,333	30,966,667	33,300,000	35,733,333	38,266,667	40,900,000	43,633,333	46,466,667	49,400,000	52,433,333	55,566,667	58,800,000	62,133,333	65,666,667	69,300,000	73,033,333	76,866,667	80,800,000	84,833,333	88,966,667	93,200,000	97,633,333	102,166,667	106,900,000	111,733,333	116,666,667	121,700,000	126,833,333	132,066,667	137,500,000	143,133,333	148,866,667	154,700,000	160,633,333	166,666,667	172,800,000	179,033,333	185,366,667	191,800,000	198,333,333	205,000,000	211,833,333	218,866,667	226,000,000	233,333,333	240,866,667	248,500,000	256,233,333	264,066,667	272,000,000	280,133,333	288,466,667	296,900,000	305,433,333	314,066,667	322,800,000	331,633,333	340,566,667	349,600,000	358,733,333	367,966,667	377,300,000	386,733,333	396,266,667	405,900,000	415,633,333	425,466,667	435,400,000	445,433,333	455,566,667	465,800,000	476,233,333	486,866,667	497,600,000	508,433,333	519,366,667	530,400,000	541,533,333	552,766,667	564,100,000	575,633,333	587,366,667	599,200,000	611,133,333	623,166,667	635,300,000	647,533,333	659,866,667	672,300,000	684,833,333	697,466,667	710,200,000	723,033,333	735,966,667	749,000,000	762,233,333	775,666,667	789,300,000	803,133,333	817,066,667	831,100,000	845,333,333	859,766,667	874,400,000	889,233,333	904,166,667	919,300,000	934,633,333	950,166,667	965,900,000	981,833,333	997,966,667	1,014,300,000	1,030,833,333	1,047,566,667	1,064,500,000	1,081,733,333	1,099,166,667	1,116,800,000	1,134,633,333	1,152,666,667	1,170,900,000	1,189,333,333	1,207,966,667	1,226,800,000	1,245,833,333	1,265,066,667	1,284,500,000	1,304,133,333	1,323,966,667	1,344,000,000	1,364,233,333	1,384,666,667	1,405,300,000	1,426,133,333	1,447,166,667	1,468,400,000	1,489,833,333	1,511,466,667	1,533,300,000	1,555,333,333	1,577,566,667	1,600,000,000	1,622,633,333	1,645,466,667	1,668,500,000	1,691,733,333	1,715,166,667	1,738,800,000	1,762,633,333	1,786,666,667	1,810,900,000	1,835,333,333	1,859,966,667	1,884,800,000	1,909,833,333	1,935,066,667	1,960,500,000	1,986,133,333	2,011,966,667	2,038,000,000	2,064,233,333	2,090,666,667	2,117,300,000	2,144,133,333	2,171,166,667	2,198,400,000	2,225,833,333	2,253,466,667	2,281,300,000	2,309,333,333	2,337,566,667	2,366,000,000	2,394,733,333	2,423,666,667	2,452,800,000	2,482,133,333	2,511,666,667	2,541,400,000	2,571,333,333	2,601,466,667	2,631,800,000	2,662,433,333	2,693,266,667	2,724,300,000	2,755,533,333	2,786,966,667	2,818,600,000	2,850,433,333	2,882,466,667	2,914,700,000	2,947,133,333	2,979,766,667	3,012,600,000	3,045,733,333	3,079,066,667	3,112,600,000	3,146,433,333	3,180,566,667	3,214,900,000	3,249,433,333	3,284,166,667	3,319,100,000	3,354,333,333	3,389,766,667	3,425,400,000	3,461,233,333	3,497,266,667	3,533,500,000	3,569,933,333	3,606,566,667	3,643,400,000	3,680,433,333	3,717,666,667	3,755,100,000	3,792,833,333	3,830,866,667	3,869,100,000	3,907,533,333	3,946,166,667	3,985,000,000	4,024,133,333	4,063,466,667	4,103,000,000	4,142,733,333	4,182,666,667	4,222,800,000	4,263,133,333	4,303,666,667	4,344,400,000	4,385,333,333	4,426,466,667	4,467,800,000	4,509,333,333	4,551,066,667	4,593,000,000	4,635,233,333	4,677,666,667	4,720,300,000	4,763,133,333	4,806,166,667	4,849,400,000	4,892,833,333	4,936,466,667	4,980,300,000	5,024,333,333	5,068,566,667	5,113,000,000	5,157,733,333	5,202,766,667	5,248,000,000	5,293,433,333	5,339,066,667	5,384,900,000	5,431,033,333	5,477,366,667	5,523,900,000	5,570,733,333	5,617,866,667	5,665,300,000	5,713,033,333	5,761,066,667	5,809,400,000	5,858,033,333	5,906,966,667	5,956,100,000	6,005,533,333	6,055,266,667	6,105,300,000	6,155,633,333	6,206,266,667	6,257,200,000	6,308,433,333	6,359,866,667	6,411,600,000	6,463,633,333	6,515,966,667	6,568,600,000	6,621,533,333	6,674,766,667	6,728,300,000	6,782,133,333	6,836,266,667	6,890,700,000	6,945,433,333	7,000,466,667	7,055,800,000	7,111,433,333	7,167,266,667	7,223,400,000	7,279,833,333	7,336,566,667	7,393,600,000	7,450,933,333	7,508,566,667	7,566,500,000	7,624,733,333	7,683,266,667	7,742,100,000	7,801,233,333	7,860,666,667	7,920,400,000	7,980,433,333	8,040,766,667	8,101,400,000	8,162,333,333	8,223,566,667	8,285,100,000	8,346,933,333	8,409,066,667	8,471,500,000	8,534,333,333	8,597,466,667	8,660,900,000	8,724,633,333	8,788,666,667	8,853,000,000	8,917,733,333	8,982,866,667	9,048,300,000	9,114,133,333	9,180,266,667	9,246,700,000	9,313,433,333	9,380,466,667	9,447,800,000	9,515,433,333	9,583,366,667	9,651,600,000	9,720,233,333	9,789,166,667	9,858,400,000	9,927,933,333	10,000,000,000	10,072,433,333	10,145,166,667	10,218,200,000	10,291,533,333	10,365,166,667	10,439,100,000	10,513,333,333	10,587,866,667	10,662,700,000	10,737,833,333	10,813,266,667	10,889,000,000	10,965,033,333	11,041,366,667	11,118,000,000	11,194,933,333	11,272,166,667	11,349,800,000	11,427,833,333	11,506,166,667	11,584,800,000	11,663,733,333	11,742,966,667	11,822,500,000	11,902,333,333	11,982,466,667	12,062,900,000	12,143,633,333	12,224,666,667	12,306,000,000	12,387,633,333	12,469,566,667	12,551,800,000	12,634,333,333	12,717,166,667	12,799,300,000	12,881,833,333	12,964,666,667	13,047,800,000	13,131,233,333	13,214,966,667	13,299,000,000	13,383,333,333	13,467,966,667	13,552,900,000	13,638,133,333	13,723,666,667	13,809,500,000	13,895,633,333	13,982,066,667	14,068,800,000	14,155,833,333	14,243,166,667	14,330,800,000	14,418,733,333	14,506,966,667	14,595,500,000	14,684,333,333	14,773,466,667	14,862,900,000	14,952,633,333	15,042,666,667	15,133,000,000	15,223,733,333	15,314,766,667	15,406,100,000	15,497,733,333	15,589,666,667	15,681,900,000	15,774,433,333	15,867,266,667	15,960,400,000	16,053,833,333	16,147,566,667	16,241,600,000	16,335,933,333	16,430,566,667	16,525,500,000	16,620,733,333	16,716,266,667	16,812,100,000	16,908,233,333	17,004,666,667	17,101,400,000	17,198,433,333	17,295,766,667	17,393,400,000	17,491,333,333	17,589,566,667	17,688,100,000	17,786,933,333	17,886,066,667	17,985,500,000	18,085,233,333	18,185,266,667	18,285,600,000	18,386,233,333	18,487,166,667	18,588,400,000	18,689,933,333	18,791,766,667	18,893,900,000	18,996,333,333	19,099,066,667	19,202,100,000	19,305,433,333	19,409,066,667	19,512,900,000	19,617,033,333	19,721,466,667	19,826,200,000	19,931,333,333	20,036,766,667	20,142,500,000	20,248,533,333	20,354,866,667	20,461,500,000	20,568,433,333	20,675,666,667	20,783,200,000	20,891,033,333	20,999,166,667	21,107,600,000	21,216,333,333	21,325,366,667	21,434,700,000	21,544,433,333	21,654,466,667	21,764,800,000	21,875,433,333	21,986,366,667	22,097,600,000	22,209,133,333	22,320,966,667	22,433,100,000	22,545,533,333	22,658,266,667	22,771,300,000	22,884,633,333	22,998,266,667	23,112,200,000	23,226,433,333	23,340,966,667	23,455,800,000	23,570,933,333	23,

Table 51.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX FOR LARGE STANDARD METROPOLITAN STATISTICAL AREAS, 1959-1967—Continued
(Taxable and nontaxable returns)

Standard metropolitan statistical area	Number of returns							Adjusted gross income (Thousands dollars)							Income tax after credits (Thousands dollars)						
	1959	1961	1963	1965	1967	1959	1967	1961	1963	1965	1967	1959	1961	1963	1965	1967	1959	1961	1963	1965	1967
Oklahoma City, Oklahoma ¹	154,795	187,212	194,662	205,920	198,142	805,221	997,309	1,006,466	1,137,066	1,203,042	1,422,609	100,871	123,736	142,791	127,803	168,924					
Omaha, Nebraska-Iowa.....	159,934	178,976	178,976	185,831	175,934	810,907	1,006,466	1,058,856	1,152,348	1,297,937	1,422,609	100,871	123,736	142,791	127,803	168,924					
Orlando, Florida.....	159,934	178,976	178,976	185,831	175,934	810,907	1,006,466	1,058,856	1,152,348	1,297,937	1,422,609	100,871	123,736	142,791	127,803	168,924					
Patterson-Clifton-Pasadena, New Jersey.....	426,413	429,344	461,700	468,411	507,115	2,601,359	2,809,962	3,358,841	3,631,415	4,505,104	5,104,505	332,051	373,197	434,297	452,812	640,177					
Peoria, Illinois ²	111,286	94,913	102,364	120,694	121,572	632,493	557,967	665,888	826,598	915,024	1,024,505	82,581	75,359	89,203	92,812	112,723					
Philadelphia, Pennsylvania-New Jersey.....	1,515,016	1,553,685	1,521,946	1,597,929	1,758,588	8,216,144	8,932,000	9,410,933	10,865,580	13,116,040	15,116,040	1,076,097	1,170,389	1,262,450	1,313,111	1,721,028					
Phoenix, Arizona.....	195,650	224,002	277,915	275,900	346,932	1,017,729	1,266,680	1,418,078	1,685,621	2,188,837	2,588,837	129,226	159,102	189,602	177,823	247,206					
Pittsburgh, Pennsylvania.....	832,376	794,386	775,915	775,915	846,932	4,634,777	4,418,754	4,806,974	5,054,555	5,091,758	5,091,758	139,226	159,102	189,602	177,823	247,206					
Portland, Oregon-Washington.....	279,234	315,085	316,799	327,185	342,728	1,536,415	1,771,920	1,976,167	2,250,414	2,484,466	2,537,537	201,445	232,537	257,843	268,172	313,952					
Providence-Pawtucket-Warwick, Rhode Island-Massachusetts ³	298,837	284,940	290,897	310,225	320,983	1,394,499	1,466,089	1,603,292	1,875,198	2,103,386	2,103,386	170,005	186,668	209,057	218,455	266,920					
Reading, Pennsylvania.....	99,665	99,055	99,141	103,555	102,527	485,523	495,523	553,730	633,801	706,999	706,999	63,968	62,338	70,368	76,175	90,619					
Richmond, Virginia.....	155,405	145,946	172,587	160,964	176,194	776,280	855,677	985,252	1,138,797	1,315,920	1,315,920	100,944	115,118	130,388	148,485	179,209					
Rochester, New York ²	219,917	218,128	266,169	313,432	314,623	1,350,924	1,350,924	1,747,027	2,174,996	2,576,919	2,576,919	186,269	193,693	238,669	254,724	337,997					
Sacramento, California.....	168,312	181,428	230,409	227,145	275,985	1,019,971	1,221,097	1,564,285	1,707,422	2,123,337	2,123,337	132,068	165,337	204,764	198,565	250,602					
St. Louis, Missouri-Illinois ²	671,221	713,059	752,643	812,032	822,038	3,791,453	4,269,305	4,682,927	5,634,136	6,370,027	6,370,027	516,610	573,311	650,078	677,149	846,270					
Salt Lake City, Utah ²	119,720	130,389	166,551	168,864	163,959	649,279	733,158	994,006	1,064,466	1,133,322	1,133,322	77,717	82,438	111,286	106,888	119,223					
San Antonio, Texas ²	204,431	204,431	208,330	245,703	225,388	896,448	974,618	1,449,032	1,773,993	2,030,093	2,030,093	108,331	118,197	133,260	130,606	179,603					
San Bernardino-Riverside-Ontario, California.....	249,511	265,004	293,164	305,329	340,796	1,297,862	1,449,032	1,773,993	2,030,093	2,421,778	2,421,778	138,833	165,597	208,156	208,186	256,739					
San Diego, California.....	317,363	317,363	337,355	369,541	376,093	1,938,115	1,878,998	1,983,157	2,381,542	2,851,755	2,851,755	246,259	226,724	241,415	247,021	325,883					
San Francisco-Oakland, California ⁶	1,014,096	1,067,343	1,105,396	1,173,439	1,222,447	6,384,584	7,236,488	7,699,293	8,944,867	10,137,490	10,137,490	929,231	1,063,405	1,126,574	1,137,744	1,367,764					
San Jose, California.....	232,225	232,225	280,302	330,859	363,902	1,409,616	1,590,047	2,213,780	2,530,899	3,175,544	3,175,544	182,314	211,045	295,716	284,884	392,769					
Scranton, Pennsylvania.....	81,946	81,946	85,383	96,385	96,385	316,966	316,966	316,966	316,966	470,633	470,633	34,353	34,353	34,353	34,353	56,451					
Seattle-Everett, Washington.....	390,274	390,274	441,141	429,041	524,359	2,294,526	2,505,270	3,034,367	3,132,715	4,377,081	4,377,081	506,609	545,591	622,022	583,269	782,439					
Shreveport, Louisiana.....	73,829	72,552	72,130	66,591	93,157	408,984	370,615	412,076	394,276	600,547	600,547	57,397	47,754	52,937	44,432	72,388					
South Bend, Indiana ²	80,722	88,993	90,016	100,717	100,717	468,859	468,859	513,612	612,122	722,125	722,125	62,814	62,814	69,887	72,782	92,901					
Spokane, Washington.....	89,054	77,819	95,032	100,169	94,735	468,546	440,277	546,096	598,890	640,949	640,949	59,642	55,372	69,442	65,185	76,256					
Springfield-Chicopee-Holyoke, Massachusetts-Connecticut ²	148,850	148,379	157,221	171,165	178,528	812,077	812,123	902,898	1,117,807	1,246,438	1,246,438	100,285	101,036	116,480	129,454	149,436					
Stockton, California.....	206,034	203,186	204,237	192,539	198,987	1,072,175	1,134,622	1,174,499	1,263,897	1,474,588	1,474,588	131,741	139,792	144,605	136,084	176,270					
Syracuse, New York.....	106,425	105,067	90,007	120,668	127,862	563,652	597,668	537,764	744,247	963,736	963,736	69,654	74,377	70,770	78,030	121,933					
Tampa-St. Petersburg, Florida.....	238,267	262,139	269,544	301,865	310,134	1,085,412	1,202,457	1,354,832	1,616,896	1,873,588	1,873,588	125,614	139,322	157,583	164,422	214,647					
Toledo, Ohio-Michigan ²	156,784	155,179	184,587	228,327	235,265	887,350	905,683	1,198,779	1,532,669	1,797,147	1,797,147	121,258	123,084	163,080	183,730	231,778					
Trenton, New Jersey.....	104,086	105,638	105,615	116,054	111,908	573,790	602,240	659,780	814,626	891,365	891,365	78,759	81,841	91,372	104,470	126,711					
Tucson, Arizona.....	79,246	92,551	92,551	84,518	106,533	453,213	453,213	537,337	522,315	683,540	683,540	51,986	51,986	51,986	60,516	81,353					
Tulsa, Oklahoma ¹	144,112	139,944	137,078	146,317	171,789	778,490	808,384	819,062	1,019,882	1,211,387	1,211,387	100,253	109,689	114,084	126,738	154,848					
Utica-Rome, New York.....	106,127	114,073	96,944	93,567	116,531	516,535	578,278	546,825	603,868	797,257	797,257	60,503	68,122	68,343	65,295	94,282					
Washington, D. C.-Maryland-Virginia ⁴	703,658	714,204	822,343	831,996	1,008,189	4,315,146	4,725,622	5,859,122	6,589,453	8,535,209	8,535,209	634,324	674,987	864,147	890,582	1,184,471					
White Plains, New York.....	109,919	113,209	135,965	127,237	144,758	597,541	667,326	801,646	830,854	974,378	974,378	72,014	81,674	99,345	91,593	116,878					
Wilkes-Barre-Hazleton, Pennsylvania.....	119,280	113,671	108,110	106,113	129,845	477,110	480,342	503,748	551,707	717,766	717,766	54,915	57,074	60,599	56,421	85,365					
Wilmington, Delaware-New Jersey-Maryland ²	133,802	124,508	149,225	146,919	171,066	858,322	872,082	1,073,900	1,277,133	1,424,123	1,424,123	125,127	134,073	185,446	214,117	284,117					
Worcester, Massachusetts.....	108,939	93,123	112,424	122,221	115,750	520,751	495,557	641,708	749,669	753,511	753,511	61,771	63,758	83,344	85,435	96,122					
York, Pennsylvania ²	89,841	111,639	111,639	100,451	104,308	438,769	438,769	577,578	638,134	689,681	689,681	51,865	51,865	71,932	76,288	83,615					
Youngstown-Warren, Ohio.....	173,536	170,223	159,063	175,692	196,414	908,557	955,459	937,437	1,247,646	1,547,592	1,547,592	107,519	114,971	121,626	137,245	155,758					

¹Area definition changed in 1961 to include additional areas.
²Area definition changed in 1963 to include additional areas.
³Area definition changed in 1965 to include additional areas.
⁴Area definition changed in 1967 to include additional areas.
⁵Area-Santa Ana-Garden Grove-SNA shown as part of the Los Angeles SNA in 1959 and 1961.
⁶Solano County deleted from definition of San Francisco SNA in 1963.

NOTE: Data are shown for all standard metropolitan statistical areas which were among the 100 largest in any year between 1959 and 1965, as defined by the Bureau of the Budget in those years.

CONTENTS

FORM 1040A: Individual Income Tax Return, 199

FORM 1040: Individual Income Tax Return, 208
 Schedule B, Income and Credits, 210
 Schedule C, Profit (or Loss) from Business or Profession, 232
 Schedule D, Gains and Losses from Sales or Exchanges of
 Property, 237
 Schedule F, Farm Income and Expense, 240
 Schedule G, Income Averaging, 245

FORM 1040-ES: Declaration of Estimated Tax, 249
 FORM 3468: Computation of Investment Credit, 251
 FORM 3903: Moving Expense Adjustment, 253

1967 Forms and Instructions

Form U.S. Treasury Department Internal Revenue Service	<h2 style="margin: 0;">1040 A U.S. Individual Income Tax Return</h2> <p style="font-size: small; margin-top: 5px;">If item 7 is \$10,000 or more, or if total income from interest, dividends, and nonwithheld wages is over \$200, use Form 1040.</p>	<h2 style="margin: 0;">1967</h2>	
<p>1. Name (If joint return, use first names and middle initials of both)</p> <p>Home address (Number and street or rural route)</p> <p>City, town or post office, State and ZIP code</p>		<p>2. Your social security number</p> <p>3. Spouse's social security number</p> <p>a return, enter her (his) social security number in item 3 and give first name here ▶</p>	
<p>4. Check one:</p> <p><input type="checkbox"/> a. Single;</p> <p><input type="checkbox"/> b. Married filing joint return (even if only one had income);</p> <p><input type="checkbox"/> c. Married filing separately—If spouse is also filing</p>		<p>5. Enter total wages, salaries, tips, etc. Enclose Forms W-2, Copy B. If not shown on enclosed Forms W-2 attach explanation.</p> <p>6a. Interest</p> <p>6b. Dividends: Yours—before exclusion \$ After ▶ (See instr.) Spouse's—before exclusion \$ After ▶</p> <p>7. Total income (add items 5, 6a, and 6b)</p> <p>8. Tax from Tax Table or tax computation schedule</p> <p>9. Total Federal income tax withheld (from Forms W-2)</p> <p>10. If item 8 is larger than item 9, enter Balance due ▶</p> <p>11. If item 9 is larger than item 8, enter Refund ▶</p>	
<p>Enter below name and address used on your return for 1966. (If same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1966 names and addresses.</p> <p>If your income was \$5,000 or more, you must compute your tax. If income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 8, 10, and 11 (but complete item 9). If you compute your own tax, pay balance (item 10) in full with your return.</p> <p>Apply refund to: <input type="checkbox"/> U.S. Savings Bonds, & excess refunded; or <input type="checkbox"/> Refund only.</p> <p>LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.</p>			

<p>12. EXEMPTIONS FOR YOURSELF—AND SPOUSE (only if all her (his) income is included in this return, or she (he) had no income)</p> <p>Check boxes which apply</p>						<p style="text-align: center;">Regular 65 or over Blind</p> <p>Yourselves . . . <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>Spouse . . . <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>		<p>Enter number of boxes checked ▶</p>
<p>13. First names of your dependent children who lived with you</p>						<p>Enter number ▶</p>		
<p>14. DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.</p>	<p>(a) NAME</p> <p>▶ Enter figure 1 in the last column to right for each name listed (if more space is needed, attach schedule)</p>	<p>(b) Relationship</p>	<p>(c) Months lived in your home. If born or died during year also write "B" or "D"</p>	<p>(d) Did dependent have income of \$600 or more?</p>	<p>(e) Amount YOU furnished for dependent's support. If 100% write "ALL"</p>	<p>(f) Amount furnished by OTHERS including dependent. See instruction 14</p>		
					\$	\$		
<p>15. TOTAL EXEMPTIONS FROM ITEMS 12, 13, AND 14 ABOVE</p>								
<p>Your present employer</p> <p>City and State where employed</p>				<p>Spouse's present employer</p> <p>City and State where employed</p>				
<p>If you had an expense allowance or charged expenses to your employer see instructions for "Reimbursed Expenses" and check here <input type="checkbox"/> If appropriate.</p>								
<p>Under penalties of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.</p>								
<p>Sign here ▶</p> <p>Your signature</p>						<p>Date</p>		
<p>Spouse's signature (If filing jointly, BOTH must sign even if only one had income)</p>						<p>Date</p>		

US Treasury Department Internal Revenue Service

1967

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1967 U.S. income tax returns.



Instructions for Form 1040A For employees who earned less than \$10,000

► Please follow these steps in using Card Form 1040A

- A** Read instructions below. (See "Who May Use Form 1040A." If ineligible, use Form 1040.)
- B** Fill out the copy on page 4. If you need help, phone or visit any Internal Revenue Service office.
- C** Transfer answers from the copy to the card. Keep the copy for your records.
- D** Sign the card and mail it with your Wage and Tax Statements (Forms W-2, Copy B) to your Internal Revenue Service office as shown on page 8 of these instructions.

► If your name, address, and social security number are already printed on the card form, please use this card. Correct the pre-printed information, if necessary.

Who must file a tax return

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1967 must file; except that if you are 65 or over, you must file if you had an income of \$1,200 or more.

Who may use Form 1040A

If your income was less than \$10,000 and consisted entirely of wages (including tips) subject to withholding tax and not more than \$200 total of dividends, interest, and other wages and tips, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

Who may not use Form 1040A

File Form 1040 instead of Form 1040A if—

- 1 You had income from sources other than, or in amounts larger than, those stated above.
- 2 Either husband or wife itemizes deductions.
- 3 You claim the tax status of head of household or surviving husband or wife.
- 4 You claim the retirement income credit.

- 5 You claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2.
- 6 You claim deductions for travel, transportation, moving, or "outside salesmen" expense. (However, see "Reimbursed Expenses," page 3 of instructions.)
- 7 You claim credit for payments on estimated tax or an overpayment from 1966.
- 8 You claim credit for Federal taxes for nonhighway gasoline and lubricating oil.
- 9 You received tips of \$20 or more in a month, which you did not report fully to your employer.
- 10 Your Form W-2 shows an amount as "Uncollected Employee Tax on Tips."
- 11 You are a nonresident alien. (File Form 1040NR.)

Members of Armed Forces

A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

An enlisted man may exclude all service compensation for each month for which he served in a combat zone

and each month for which he was hospitalized as a result of such service. For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to \$500 a month of such compensation. Forms W-2 issued for 1967 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in item 5, and attach the certificate to your return. If you get a corrected Form W-2, include the amount shown on that form in item 5.

When and where to file

Please file as early as possible with the District Director of Internal Revenue for your district, or with your Internal Revenue Service Center as shown in the mailing instructions on page 8. File your return on or after January 1, 1968, but not later than April 15, 1968.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, must file with Director of International Operations, Internal Revenue Service, Washington D.C. 20225.

Where to get forms

If you need a Form 1040, you can get one from any Internal Revenue office, or from many banks and post offices. Your employer will furnish a Form W-2.

How to pay

Checks or money orders should be made payable to "Internal Revenue Service." Please write your social security number on your check or money order. You need not pay a balance of tax due of less than \$1, and

an overpayment of less than \$1 will be refunded only upon separate application.

Signature

Your return is not valid unless you sign it. Both husband and wife must sign a joint return unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

Computation of tax on Form 1040A:

If your income was less than \$5,000

You may find your tax from the appropriate Tax Table on page 5, 6, or 7, or you may have the Internal Revenue Service do it for you. If you are married and filing a separate return and you choose to have the Internal Revenue Service figure your tax, it will be figured using the 10 percent standard deduction but not the minimum standard deduction.

If your income is \$5,000 or more, but less than \$10,000

You must use the standard deduction—either the 10 percent standard deduction or the minimum standard deduction, whichever is greater—and compute your own tax. (See Tax Computation Schedule on page 4.)

Use of the Tax Table or the standard deduction eliminates the need for listing contributions, interest, taxes, losses, medical expenses, child care expenses and certain miscellaneous deductions. The standard deduction is 10 percent of item 7, page 1, Form 1040A, but not less than the minimum standard deduction which is an amount equal to \$200 (\$100 if married and filing a separate return), plus \$100 for each exemption claimed in item 15 on the back of your return.

Example: Husband and wife filing joint return claiming four dependent children. Minimum standard deduction is \$800 (\$200 plus \$100 for each of six exemptions).

The standard deduction is limited to \$1,000 (\$500 for each return if married and filing separate returns). If your standard deduction is less than your itemized deductions, it will be to your advantage to use Form 1040 and

itemize your deductions. The Tax Tables are designed to allow for the standard deduction.

If separate returns are filed by married individuals, and if either the husband or wife elects the 10 percent standard deduction or one of them chooses to have the Internal Revenue Service figure the tax, the other must use the 10 percent standard deduction. To use the minimum standard deduction both must use it and both must compute their tax.

Married couple:

Marital Status.—If married at the end of 1967, you are considered married for the entire year. If divorced or legally separated on or before the end of 1967, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the year, and may file a joint return.

How to prepare a joint return

To benefit from the split income provisions, a husband and wife must file a joint return. If a joint return is filed, you must include the income of both; however, a joint return may

be filed even though one had no income. If your income was under \$5,000, and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined income or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return. A joint return may not be filed if either husband or wife was a non-resident alien at any time during the taxable year.

How to prepare a separate return

In a separate return each must report his or her separate income and fill in a separate form.

Do you owe a tax balance?

Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1967 return, you should consider changing your Withholding Exemption Certificate (Form W-4).

Instructions for preparing front of Form 1040A



① ② ③ If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe. Enter both your social security number and your wife's social security number, whether filing jointly or separately.

⑤ Enter the total wages (including tips) from all your 1967 Forms W-2. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1967" add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1967," and enter the total on page 1, item 5. Also include in this item wages and tips for which you did not receive a Form W-2. If you lose a Form W-2, ask your employer for a new one. If you cannot furnish a Form W-2, attach an explanation.

Two or more employers

If a total of more than \$290.40 of social security (F.I.C.A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$290.40 as a credit against your income tax.

(a) Add the social security (F.I.C.A.) tax withheld by all your employers from your wages in 1967. If joint return, make separate computations for you and your wife.

(b) Subtract \$290.40.

(c) Include the balance in the amount shown in item 9.

⑥ a. INTEREST.—Include all interest actually received or credited to your account by a bank, savings and loan association, credit union, etc. Also include interest on tax refunds.

⑥ b. DIVIDENDS.—Enter total dividends received in the space following the words "before exclusion." You may exclude from your income up to \$100 of dividends received from domestic corporations. If a joint return is filed and both husband and wife have dividend income, each is entitled to such an exclusion for dividends belonging to him or her, but one may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$180 in dividends, and the wife had \$20, only \$120 may be excluded—\$100 for husband and \$20 for wife. Subtract your exclusion and enter your taxable dividends in the right-hand column.

Earnings (even though called dividends) received from savings (building) and loan associations and mutual savings banks on deposits or withdrawable accounts should be reported in item 6a.

⑦ ⑧ ⑨ ⑩ ⑪

COMPUTATION OF TAX

a. If your income was less than \$5,000

You may find your own tax from the appropriate Tax Table in these instructions, or you may have the Internal Revenue Service do it for you. If you find your own tax, complete

items 8, 9, and 10 or 11. If you have the Service find your tax, omit items 8, 10, and 11 (but complete item 9). We will send you a bill for the balance due, or a check for the refund.

b. If your income was \$5,000 or more but less than \$10,000

You must compute your own tax and use the standard deduction. If your itemized deductions are in excess of your standard deduction, it will be to your advantage to use Form 1040. (See page 4 for tax computation schedule.) Keep it for your records.

Purchase of U.S. Savings Bonds

If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. (See "check boxes" to left of item 10.) If you check the U.S. Savings Bonds, and excess refunded box, you will be issued as many bonds as your refund will buy, provided it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40, you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return, the bonds will be issued only to husband and wife as co-owners.

(e) EITHER (1) for the entire year 1967 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepsister
Stepchild	Stepmother
Mother	Stepfather
Father	Mother-in-law
Grandparent	Father-in-law
Brother	Brother-in-law
Sister	Sister-in-law
Grandchild	Son-in-law
Stepbrother	Daughter-in-law

The following if related by blood:

Uncle	Nephew
Aunt	Niece

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Divorced or Separated Parents

For new rules on dependency exemptions for your children if you are divorced or separated see Document No. 5013, Personal Exemptions, which is available at the District Director's office.

Birth or death of dependent

You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Reimbursed expenses

If you accounted to your employer for business travel expenses and he paid for them (either by advances or reimbursements or by allowing you to use a charge account), or he gave you a flat allowance for subsistence and mileage of not more than \$25 a day and 15 cents a mile, and your expenses equaled your reimbursement, or your expenses exceeded the reimbursement and you do not wish to claim a deduction, you may file Form 1040A without showing these amounts by simply checking ☒ the box on the back of Form 1040A above the signature. For higher rates in special cases, such as foreign travel, consult your District Director. However, if your employer's payments were more than your expenses, or you wish to claim a deduction for expenses, you may not use Form 1040A, but must use Form 1040.

Instructions for preparing back of Form 1040A



⑫ Fill in this item to receive credit for your and your wife's exemptions. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1967.

⑬ ⑭ Enter in item 13 the first names and the total number of your dependent children who lived with you during 1967.

List other dependents in item 14.

Each dependent must meet all of the following tests:

(a) Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed). Support includes all amounts used for the dependent's support whether contributed by the depend-

ent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.

(b) Received less than \$600 income. (This test does not apply to your children or stepchildren who were under 19 or who were full-time students for 5 calendar months of the year; however, you must have provided over one-half of the child's support.)

(c) Did not file a joint return with her husband (or his wife).

(d) Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (An alien child legally adopted by and living with a United States citizen abroad also qualifies as a citizen of the United States for this purpose.)

YOUR COPY—KEEP FOR YOUR RECORDS

1040A U.S. Individual Income Tax Return 1967

If item 7 is \$10,000 or more, or if total income from interest, dividends, and nonwithheld wages is over \$200, use Form 1040.

1 Name (If joint return, use first names and middle initials of both) _____
 Home address (Number and street or rural route) _____
 City, town or post office, State and ZIP code _____

2 Your social security number _____
3 Spouse's social security number _____
 a return, enter her (his) social security number in item 3 and give first name here ▶

4. Check one:
☐ a. Single;
☐ b. Married filing joint return (even if only one had income);
☐ c. Married filing separately—If spouse is also filing a return, enter her (his) social security number in item 3 and give first name here ▶

Enter below name and address used on your return for 1966. (If same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1966 names and addresses

5 Enter total wages, salaries, tips, etc. Enclose Forms W-2, Copy B. If not shown on enclosed Forms W-2 attach explanation. Yours ▶ Spouse's ▶
6a Interest Yours ▶ Spouse's ▶
6b Dividends: Yours—before exclusion \$ _____ After ▶
 (See instr.) Spouse's—before exclusion \$ _____ After ▶
7 Total income (add items 5, 6a, and 6b) ▶
8 Tax from Tax Table or tax computation schedule ▶
9 Total Federal income tax withheld (from Forms W-2) ▶
10 If item 8 is larger than item 9, enter Balance due ▶
11 If item 9 is larger than item 8, enter Refund ▶

Apply refund to: ☐ U.S. Savings Bonds, & excess refunded; or ☐ Refund only.

LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

12 EXEMPTIONS FOR YOURSELF—AND SPOUSE (only if all her (his) income is included in this return, or she (he) had no income)

	Regular	65 or over	Blind	
Yourselves	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter number of boxes checked ▶
Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Check boxes which apply

13 First names of your dependent children who lived with you _____ Enter number ▶

14 DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.

(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year also write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent. See instruction 14	Enter number ▶
▶ Enter figure 1 in the last column to right for each name listed (if more space is needed, attach schedule)				\$	\$	

15. TOTAL EXEMPTIONS FROM ITEMS 12, 13, AND 14 ABOVE ▶

Your present employer _____ Spouse's present employer _____
 City and State where employed _____ City and State where employed _____

If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here ☐ If appropriate.

Under penalties of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.

Sign here ▶ Your signature _____ Date _____
 Spouse's signature (If filing jointly, BOTH must sign even if only one had income) _____ Date _____

☆ GPO : 1967-O-260-016

Tax Computation Schedule (Use only if total income, item 7 of Form 1040A, is \$5,000 or more)

1 Enter total income from item 7 of Form 1040A \$ _____

2 Enter the standard deduction which is explained on page 2 of the instructions (married person filing a separate return cannot claim more than \$500) _____

3 Subtract line 2 from line 1 _____

4 Multiply \$600 by total number of exemptions claimed in item 15 of Form 1040A _____

5 Subtract line 4 from line 3 _____

6 Tax on amount on line 5. Use appropriate tax rate schedule below. Enter here and in item 8 of Form 1040A (Do not attach this schedule to Form 1040A) \$ _____

▶ If you are a single taxpayer or a married taxpayer filing a separate return, use this tax rate schedule

If the amount on line 5 is:		Enter on line 6:
Over	But not over	
\$0	\$500	14% of the amount on line 5
\$500	\$1,000	\$70, plus 15% of excess over \$500
\$1,000	\$1,500	\$145, plus 16% of excess over \$1,000
\$1,500	\$2,000	\$225, plus 17% of excess over \$1,500
\$2,000	\$4,000	\$310, plus 19% of excess over \$2,000
\$4,000	\$6,000	\$690, plus 22% of excess over \$4,000
\$6,000	\$8,000	\$1,130, plus 25% of excess over \$6,000
\$8,000	\$9,999.99	\$1,630, plus 28% of excess over \$8,000

PAGE 4

▶ If you are married taxpayers filing a joint return, use this tax rate schedule

If the amount on line 5 is:		Enter on line 6:
Over	But not over	
\$0	\$1,000	14% of the amount on line 5
\$1,000	\$2,000	\$140, plus 15% of excess over \$1,000
\$2,000	\$3,000	\$290, plus 16% of excess over \$2,000
\$3,000	\$4,000	\$450, plus 17% of excess over \$3,000
\$4,000	\$8,000	\$620, plus 19% of excess over \$4,000
\$8,000	\$9,999.99	\$1,380, plus 22% of excess over \$8,000

Tax Tables for Incomes Under \$5,000

If your total income (item 7 of your return) is \$5,000 or more, use Tax Computation Schedule on page 4

If you checked as your filing status on page 1,
 Form 1040A
 Item 4a. Single, use
 Item 4b. Married Filing Joint Return, use
 Item 4c. Married Filing Separately, use
 Tax Table A
 Tax Table B
 Tax Table C



Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

1967 TAX TABLE A— FOR SINGLE PERSONS

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—					
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6 If 7 or more there is no tax
Your tax is—		Your tax is—			Your tax is—		Your tax is—					
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$236	\$124	\$23	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	240	128	26	0	0	0
925	950	5	0	0	2,500	2,525	244	132	30	0	0	0
950	975	9	0	0	2,525	2,550	248	136	33	0	0	0
975	1,000	12	0	0	2,550	2,575	253	139	37	0	0	0
1,000	1,025	16	0	0	2,575	2,600	257	143	40	0	0	0
1,025	1,050	19	0	0	2,600	2,625	261	147	44	0	0	0
1,050	1,075	23	0	0	2,625	2,650	265	151	47	0	0	0
1,075	1,100	26	0	0	2,650	2,675	270	155	51	0	0	0
1,100	1,125	30	0	0	2,675	2,700	274	159	54	0	0	0
1,125	1,150	33	0	0	2,700	2,725	278	163	58	0	0	0
1,150	1,175	37	0	0	2,725	2,750	282	167	61	0	0	0
1,175	1,200	40	0	0	2,750	2,775	287	171	65	0	0	0
1,200	1,225	44	0	0	2,775	2,800	291	175	68	0	0	0
1,225	1,250	47	0	0	2,800	2,825	295	179	72	0	0	0
1,250	1,275	51	0	0	2,825	2,850	299	183	76	0	0	0
1,275	1,300	54	0	0	2,850	2,875	304	187	79	0	0	0
1,300	1,325	58	0	0	2,875	2,900	308	191	83	0	0	0
1,325	1,350	61	0	0	2,900	2,925	312	195	87	0	0	0
1,350	1,375	65	0	0	2,925	2,950	317	199	91	0	0	0
1,375	1,400	68	0	0	2,950	2,975	322	203	94	0	0	0
1,400	1,425	72	0	0	2,975	3,000	327	207	98	0	0	0
1,425	1,450	76	0	0	3,000	3,050	333	213	104	4	0	0
1,450	1,475	79	0	0	3,050	3,100	342	221	111	11	0	0
1,475	1,500	83	0	0	3,100	3,150	350	229	119	18	0	0
1,500	1,525	87	0	0	3,150	3,200	359	238	126	25	0	0
1,525	1,550	91	0	0	3,200	3,250	367	246	134	32	0	0
1,550	1,575	94	0	0	3,250	3,300	376	255	141	39	0	0
1,575	1,600	98	0	0	3,300	3,350	385	263	149	46	0	0
1,600	1,625	102	2	0	3,350	3,400	393	272	157	53	0	0
1,625	1,650	106	5	0	3,400	3,450	402	280	165	60	0	0
1,650	1,675	109	9	0	3,450	3,500	410	289	173	67	0	0
1,675	1,700	113	12	0	3,500	3,550	419	297	181	74	0	0
1,700	1,725	117	16	0	3,550	3,600	427	306	189	81	0	0
1,725	1,750	121	19	0	3,600	3,650	436	315	197	89	0	0
1,750	1,775	124	23	0	3,650	3,700	444	324	205	96	0	0
1,775	1,800	128	26	0	3,700	3,750	453	334	213	104	4	0
1,800	1,825	132	30	0	3,750	3,800	462	343	221	111	11	0
1,825	1,850	136	33	0	3,800	3,850	470	353	229	119	18	0
1,850	1,875	139	37	0	3,850	3,900	479	362	238	126	25	0
1,875	1,900	143	40	0	3,900	3,950	487	372	246	134	32	0
1,900	1,925	147	44	0	3,950	4,000	496	381	255	141	39	0
1,925	1,950	151	47	0	4,000	4,050	504	390	263	149	46	0
1,950	1,975	155	51	0	4,050	4,100	513	399	272	157	53	0
1,975	2,000	159	54	0	4,100	4,150	521	407	280	165	60	0
2,000	2,025	163	58	0	4,150	4,200	530	416	289	173	67	0
2,025	2,050	167	61	0	4,200	4,250	538	424	297	181	74	0
2,050	2,075	171	65	0	4,250	4,300	547	433	306	189	81	0
2,075	2,100	175	68	0	4,300	4,350	556	442	315	197	89	0
2,100	2,125	179	72	0	4,350	4,400	564	450	324	205	96	0
2,125	2,150	183	76	0	4,400	4,450	573	459	334	213	104	4
2,150	2,175	187	79	0	4,450	4,500	581	467	343	221	111	11
2,175	2,200	191	83	0	4,500	4,550	590	476	353	229	119	18
2,200	2,225	195	87	0	4,550	4,600	598	484	362	238	126	25
2,225	2,250	199	91	0	4,600	4,650	607	493	372	246	134	32
2,250	2,275	203	94	0	4,650	4,700	615	501	381	255	141	39
2,275	2,300	207	98	0	4,700	4,750	624	510	391	263	149	46
2,300	2,325	211	102	2	4,750	4,800	633	519	400	272	157	53
2,325	2,350	215	106	5	4,800	4,850	641	527	410	280	165	60
2,350	2,375	219	109	9	4,850	4,900	650	536	419	289	173	67
2,375	2,400	223	113	12	4,900	4,950	658	544	429	297	181	74
2,400	2,425	227	117	16	4,950	5,000	667	553	438	306	189	81
2,425	2,450	231	121	19								

1967 Tax Table B—For Married Persons Filing Joint Returns



To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—		If your total income is—		And the number of exemptions is—				
At least	But less than	2	3 If 4 or more there is no tax	At least	But less than	2	3	4	5	6 If 7 or more there is no tax
Your tax is—		Your tax is—		Your tax is—		Your tax is—				
\$0	\$1,600	\$0	\$0	\$2,800	\$2,825	\$172	\$72	\$0	\$0	\$0
1,600	1,625	2	0	2,825	2,850	176	75	0	0	0
1,625	1,650	5	0	2,850	2,875	179	79	0	0	0
1,650	1,675	9	0	2,875	2,900	183	82	0	0	0
1,675	1,700	12	0	2,900	2,925	187	86	0	0	0
1,700	1,725	16	0	2,925	2,950	191	89	0	0	0
1,725	1,750	19	0	2,950	2,975	194	93	0	0	0
1,750	1,775	23	0	2,975	3,000	198	96	0	0	0
1,775	1,800	26	0	3,000	3,050	204	102	4	0	0
1,800	1,825	30	0	3,050	3,100	211	109	11	0	0
1,825	1,850	33	0	3,100	3,150	219	116	18	0	0
1,850	1,875	37	0	3,150	3,200	226	123	25	0	0
1,875	1,900	40	0	3,200	3,250	234	130	32	0	0
1,900	1,925	44	0	3,250	3,300	241	137	39	0	0
1,925	1,950	47	0	3,300	3,350	249	144	46	0	0
1,950	1,975	51	0	3,350	3,400	256	151	53	0	0
1,975	2,000	54	0	3,400	3,450	264	159	60	0	0
2,000	2,025	58	0	3,450	3,500	271	166	67	0	0
2,025	2,050	61	0	3,500	3,550	279	174	74	0	0
2,050	2,075	65	0	3,550	3,600	286	181	81	0	0
2,075	2,100	68	0	3,600	3,650	294	189	88	0	0
2,100	2,125	72	0	3,650	3,700	302	196	95	0	0
2,125	2,150	75	0	3,700	3,750	310	204	102	4	0
2,150	2,175	79	0	3,750	3,800	318	211	109	11	0
2,175	2,200	82	0	3,800	3,850	326	219	116	18	0
2,200	2,225	86	0	3,850	3,900	334	226	123	25	0
2,225	2,250	89	0	3,900	3,950	342	234	130	32	0
2,250	2,275	93	0	3,950	4,000	350	241	137	39	0
2,275	2,300	96	0	4,000	4,050	358	249	144	46	0
2,300	2,325	100	2	4,050	4,100	365	256	151	53	0
2,325	2,350	103	5	4,100	4,150	372	264	159	60	0
2,350	2,375	107	9	4,150	4,200	379	271	166	67	0
2,375	2,400	110	12	4,200	4,250	386	279	174	74	0
2,400	2,425	114	16	4,250	4,300	394	286	181	81	0
2,425	2,450	117	19	4,300	4,350	401	294	189	88	0
2,450	2,475	121	23	4,350	4,400	408	302	196	95	0
2,475	2,500	124	26	4,400	4,450	415	310	204	102	4
2,500	2,525	128	30	4,450	4,500	422	318	211	109	11
2,525	2,550	131	33	4,500	4,550	430	326	219	116	18
2,550	2,575	135	37	4,550	4,600	437	334	226	123	25
2,575	2,600	138	40	4,600	4,650	444	342	234	130	32
2,600	2,625	142	44	4,650	4,700	451	350	241	137	39
2,625	2,650	146	47	4,700	4,750	459	358	249	144	46
2,650	2,675	149	51	4,750	4,800	467	366	256	151	53
2,675	2,700	153	54	4,800	4,850	474	374	264	159	60
2,700	2,725	157	58	4,850	4,900	482	382	271	166	67
2,725	2,750	161	61	4,900	4,950	490	390	279	174	74
2,750	2,775	164	65	4,950	5,000	497	398	286	181	81
2,775	2,800	168	68							

16-70814-1

1967 Tax Table C—For Married Persons Filing Separate Returns

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it. If one asks the Internal Revenue Service to figure his tax, then the other must do the same or use the 10% deduction.



To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—						If your total income is—		And the number of exemptions is—													
At least	But less than	1		2		3		At least	But less than	1		2		3		4		5		6		7	
		10%	Mini-	10%	Mini-	If 4 or more there is no tax				10%	Mini-	10%	Mini-	10%	Mini-	10%	Mini-	10%	Mini-	10%	Mini-	If 8 or more there is no tax	
						10%	Mini-																10%	Mini-
Your tax is—									Your tax is—														
\$0	\$675	\$0	\$0	\$0	\$0	\$0	\$0	\$2,325	\$2,350	\$226	\$231	\$131	\$121	\$43	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675	700	3	0	0	0	0	0	2,350	2,375	229	236	134	124	46	23	0	0	0	0	0	0	0	0
700	725	6	0	0	0	0	0	2,375	2,400	233	240	137	128	49	26	0	0	0	0	0	0	0	0
725	750	9	0	0	0	0	0	2,400	2,425	237	244	141	132	52	30	0	0	0	0	0	0	0	
750	775	12	0	0	0	0	0	2,425	2,450	241	248	144	136	55	33	0	0	0	0	0	0	0	
775	800	15	0	0	0	0	0	2,450	2,475	245	253	148	139	58	37	0	0	0	0	0	0	0	
800	825	18	2	0	0	0	0	2,475	2,500	249	257	151	143	61	40	0	0	0	0	0	0	0	
825	850	22	5	0	0	0	0	2,500	2,525	252	261	155	147	65	44	0	0	0	0	0	0	0	
850	875	25	9	0	0	0	0	2,525	2,550	256	265	158	151	68	47	0	0	0	0	0	0	0	
875	900	28	12	0	0	0	0	2,550	2,575	260	270	162	155	71	51	0	0	0	0	0	0	0	
900	925	31	16	0	0	0	0	2,575	2,600	264	274	166	159	74	54	0	0	0	0	0	0	0	
925	950	34	19	0	0	0	0	2,600	2,625	268	278	169	163	78	58	0	0	0	0	0	0	0	
950	975	37	23	0	0	0	0	2,625	2,650	272	282	173	167	81	61	0	0	0	0	0	0	0	
975	1,000	40	26	0	0	0	0	2,650	2,675	275	287	176	171	84	65	0	0	0	0	0	0	0	
1,000	1,025	44	30	0	0	0	0	2,675	2,700	279	291	180	175	88	68	3	0	0	0	0	0	0	
1,025	1,050	47	33	0	0	0	0	2,700	2,725	283	295	184	179	91	72	6	0	0	0	0	0	0	
1,050	1,075	50	37	0	0	0	0	2,725	2,750	287	299	187	183	95	76	9	0	0	0	0	0	0	
1,075	1,100	53	40	0	0	0	0	2,750	2,775	291	304	191	187	98	79	12	0	0	0	0	0	0	
1,100	1,125	56	44	0	0	0	0	2,775	2,800	294	308	194	191	101	83	15	0	0	0	0	0	0	
1,125	1,150	59	47	0	0	0	0	2,800	2,825	298	312	198	195	105	87	18	0	0	0	0	0	0	
1,150	1,175	62	51	0	0	0	0	2,825	2,850	302	317	202	199	108	91	22	0	0	0	0	0	0	
1,175	1,200	66	54	0	0	0	0	2,850	2,875	306	322	205	203	111	94	25	0	0	0	0	0	0	
1,200	1,225	69	58	0	0	0	0	2,875	2,900	310	327	209	207	115	98	28	0	0	0	0	0	0	
1,225	1,250	72	61	0	0	0	0	2,900	2,925	314	331	212	211	118	102	31	2	0	0	0	0	0	
1,250	1,275	75	65	0	0	0	0	2,925	2,950	318	336	216	215	122	106	34	5	0	0	0	0	0	
1,275	1,300	79	68	0	0	0	0	2,950	2,975	323	341	220	219	125	109	37	9	0	0	0	0	0	
1,300	1,325	82	72	0	0	0	0	2,975	3,000	327	346	223	223	128	113	40	12	0	0	0	0	0	
1,325	1,350	86	76	1	0	0	0	3,000	3,050	333	353	229	229	133	119	45	18	0	0	0	0	0	
1,350	1,375	89	79	4	0	0	0	3,050	3,100	342	362	236	238	140	126	51	25	0	0	0	0	0	
1,375	1,400	92	83	7	0	0	0	3,100	3,150	350	372	244	246	147	134	58	32	0	0	0	0	0	
1,400	1,425	96	87	10	0	0	0	3,150	3,200	359	381	252	255	154	141	64	39	0	0	0	0	0	
1,425	1,450	99	91	13	0	0	0	3,200	3,250	367	391	259	263	161	149	70	46	0	0	0	0	0	
1,450	1,475	102	94	16	0	0	0	3,250	3,300	376	400	267	272	169	157	77	53	0	0	0	0	0	
1,475	1,500	106	98	19	0	0	0	3,300	3,350	385	410	275	280	176	165	84	60	0	0	0	0	0	
1,500	1,525	109	102	23	2	0	0	3,350	3,400	393	419	282	289	183	173	91	67	5	0	0	0	0	
1,525	1,550	113	106	26	5	0	0	3,400	3,450	402	429	290	297	190	181	97	74	12	0	0	0	0	
1,550	1,575	116	109	29	9	0	0	3,450	3,500	410	438	298	306	197	189	104	81	18	0	0	0	0	
1,575	1,600	119	113	32	12	0	0	3,500	3,550	419	448	305	315	205	197	111	89	24	4	0	0	0	
1,600	1,625	123	117	35	16	0	0	3,550	3,600	427	457	313	324	212	205	118	96	30	11	0	0	0	
1,625	1,650	126	121	38	19	0	0	3,600	3,650	436	467	322	334	219	213	124	104	37	18	0	0	0	
1,650	1,675	129	124	41	23	0	0	3,650	3,700	444	476	330	343	226	221	131	111	43	25	0	0	0	
1,675	1,700	133	128	45	26	0	0	3,700	3,750	453	486	339	353	234	229	138	119	49	32	0	0	0	
1,700	1,725	136	132	48	30	0	0	3,750	3,800	462	495	348	362	242	238	145	126	56	39	0	0	0	
1,725	1,750	140	136	51	33	0	0	3,800	3,850	470	505	356	372	249	246	152	134	62	46	0	0	0	
1,750	1,775	143	139	54	37	0	0	3,850	3,900	479	514	365	381	257	255	159	141	68	53	0	0	0	
1,775	1,800	146	143	57	40	0	0	3,900	3,950	487	524	373	391	265	263	166	149	75	60	0	0	0	
1,800	1,825	150	147	60	44	0	0	3,950	4,000	496	533	382	400	272	272	173	157	82	67	0	0	0	
1,825	1,850	154	151	64	47	0	0	4,000	4,050	504	543	390	410	280	280	181	165	88	74	3	0	0	
1,850	1,875	157	155	67	51	0	0	4,050	4,100	513	552	399	419	287	289	188	173	95	81	9	0	0	
1,875	1,900	161	159	70	54	0	0	4,100	4,150	521	562	407	429	295	297	195	181	102	89	16	4	0	
1,900	1,925	164	163	73	58	0	0	4,150	4,200	530	571	416	438	303	306	202	189	109	96	22	11	0	
1,925	1,950	168	167	77	61	0	0	4,200	4,250	538	581	424	448	310	315	209	197	115	104	28	18	0	
1,950	1,975	172	171	80	65	0	0	4,250	4,300	547	590	433	457	319	324	217	205	122	111	35	25	0	
1,975	2,000	175	175	83	68	0	0	4,300	4,350	556	600	442	467	328	334	224	213	129	119	41	32	0	
2,000	2,025	179	179	87	72	2	0	4,350	4,400	564	609	450	476	336	343	231	221	136	126	47	39	0	
2,025	2,050	182	183	90	76	5	0	4,400	4,450	573	619	459	486	345	353	239	229	142	134	54	46	0	
2,050	2,075	186	187	93	79	8	0	4,450	4,500	581	628	467	495	353	362	247	238	149	141	60	53	0	
2,075	2,100	190	191	97	83	11	0	4,500	4,550	590	638	476	505	362	372	254	246	157	149	66	60	0	
2,100	2,125	193	195	100	87	14	0	4,550	4,600	598	647	484	514	370	381	262	255	164	157	73	67	0	
2,125	2,150	197	199	104	91	17	0	4,600	4,650	607	657	493	524	379	391	270	263	171	165	79	74	0	
2,150	2,175	200	203	107	94	20	0	4,650	4,700	615	666	501	533	387	400	277	272	178	173	86	81	1	
2,175	2,200	204	207	110	98	24	0	4,700	4,750	624	676	510	543	396	410	285	280	185	181	93	89	7	
2,200	2,225	2																					



Mailing Addresses of District Directors' Offices and Internal Revenue Service Centers

Following is a list of District Directors' offices and Internal Revenue Service centers. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office. Use street address only if shown.

► Send your return to "Internal Revenue Service" at one of the following addresses:

IF YOU ARE DUE A REFUND

4800 Buford Highway, Chamblee, Ga. 30006 . . .
1160 West 1200 South St., Ogden, Utah 84405 .
1160 West 1200 South St., Ogden, Utah 84405 .
3651 Interregional Highway, Austin, Tex. 78740 .
1160 West 1200 South St., Ogden, Utah 84405 .

3651 Interregional Highway, Austin, Tex. 78740 .
310 Lowell St., Andover, Mass. 01812
11601 Roosevelt Blvd., Philadelphia, Pa. 19155 .
11601 Roosevelt Blvd., Philadelphia, Pa. 19155 .
4800 Buford Highway, Chamblee, Ga. 30006 . .

4800 Buford Highway, Chamblee, Ga. 30006 . .
1160 West 1200 South St., Ogden, Utah 84405 .
1160 West 1200 South St., Ogden, Utah 84405 .
2306 E. Bannister Rd., Kansas City, Mo. 64170 .
Cincinnati, Ohio 45298

2306 E. Bannister Rd., Kansas City, Mo. 64170 .
3651 Interregional Highway, Austin, Tex. 78740 .
Cincinnati, Ohio 45298
3651 Interregional Highway, Austin, Tex. 78740 .
310 Lowell St., Andover, Mass. 01812
11601 Roosevelt Blvd., Philadelphia, Pa. 19155 .

310 Lowell St., Andover, Mass. 01812
Cincinnati, Ohio 45298
2306 E. Bannister Rd., Kansas City, Mo. 64170 .
4800 Buford Highway, Chamblee, Ga. 30006 . .
2306 E. Bannister Rd., Kansas City, Mo. 64170 .
1160 West 1200 South St., Ogden, Utah 84405 .

2306 E. Bannister Rd., Kansas City, Mo. 64170 .
1160 West 1200 South St., Ogden, Utah 84405 .
310 Lowell St., Andover, Mass. 01812
11601 Roosevelt Blvd., Philadelphia, Pa. 19155 .
3651 Interregional Highway, Austin, Tex. 78740 .
310 Lowell St., Andover, Mass. 01812

4800 Buford Highway, Chamblee, Ga. 30006 . .
2306 E. Bannister Rd., Kansas City, Mo. 64170 .
Cincinnati, Ohio 45298
3651 Interregional Highway, Austin, Tex. 78740 .
1160 West 1200 South St., Ogden, Utah 84405 .
Director of International Operations, Washing-
ton, D.C. 20225.

11601 Roosevelt Blvd., Philadelphia, Pa. 19155 .
Director of International Operations, U.S. Inter-
nal Revenue Service, Ponce de Leon Ave. and
Bolivia St., Hato Rey, Puerto Rico 00917.

310 Lowell St., Andover, Mass. 01812
4800 Buford Highway, Chamblee, Ga. 30006 . .
2306 E. Bannister Rd., Kansas City, Mo. 64170 .
4800 Buford Highway, Chamblee, Ga. 30006 . .
3651 Interregional Highway, Austin, Tex. 78740 .
1160 West 1200 South St., Ogden, Utah 84405 .
310 Lowell St., Andover, Mass. 01812
11601 Roosevelt Blvd., Philadelphia, Pa. 19155 .

Permanent residents: Department of Finance,
Tax Division, Charlotte Amalie, St. Thomas,
V.I. 00801; Others: Director of International
Operations, U.S. Internal Revenue Service,
Ponce de Leon Ave. and Bolivia St., Hato Rey,
Puerto Rico 00917.

1160 West 1200 South St., Ogden, Utah 84405 .
Cincinnati, Ohio 45298
2306 E. Bannister Rd., Kansas City, Mo. 64170 .
3651 Interregional Highway, Austin, Tex. 78740 .
U.S. citizens with foreign addresses, except
A.P.O. and F.P.O. addresses—Director of In-
ternational Operations, Internal Revenue
Service, Washington, D.C. 20225.

STATE

ALABAMA
ALASKA
ARIZONA
ARKANSAS
CALIFORNIA

COLORADO
CONNECTICUT
DELAWARE
DISTRICT OF COLUMBIA .
FLORIDA

GEORGIA
HAWAII
IDAHO
ILLINOIS
INDIANA

IOWA
KANSAS
KENTUCKY
LOUISIANA
MAINE
MARYLAND

MASSACHUSETTS
MICHIGAN
MINNESOTA
MISSISSIPPI
MISSOURI
MONTANA

NEBRASKA
NEVADA
NEW HAMPSHIRE
NEW JERSEY
NEW MEXICO
NEW YORK

NORTH CAROLINA
NORTH DAKOTA
OHIO
OKLAHOMA
OREGON
PANAMA CANAL ZONE . .

PENNSYLVANIA
PUERTO RICO

RHODE ISLAND
SOUTH CAROLINA
SOUTH DAKOTA
TENNESSEE
TEXAS
UTAH
VERMONT
VIRGINIA

VIRGIN ISLANDS

WASHINGTON
WEST VIRGINIA
WISCONSIN
WYOMING
FOREIGN ADDRESSES . .

OTHER RETURNS

4800 Buford Highway, Chamblee, Ga. 30006 .
Anchorage, Alaska 99501 .
Phoenix, Ariz. 85025 .
Little Rock, Ark. 72203 .
Los Angeles, Calif. 90012; San Francisco, Calif.
94102 .

Denver, Colo. 80202 .
Hartford, Conn. 06115 .
Wilmington, Del. 19802 .
Baltimore, Md. 21202 .
4800 Buford Highway, Chamblee, Ga. 30006 .

4800 Buford Highway, Chamblee, Ga. 30006 .
Honolulu, Hawaii 96813 .
Boise, Idaho 83701 .
Chicago, Ill. 60602; Springfield, Ill. 62704 .
Indianapolis, Ind. 46204 .

Des Moines, Iowa 50309 .
Wichita, Kans. 67202 .
Louisville, Ky. 40202 .
New Orleans, La. 70130 .
Augusta, Maine 04330 .
Baltimore, Md. 21202 .

Boston, Mass. 02203 .
Detroit, Mich. 48226 .
St. Paul, Minn. 55101 .
4800 Buford Highway, Chamblee, Ga. 30006 .
St. Louis, Mo. 63101 .
Helena, Mont. 59601 .

Omaha, Nebr. 68102 .
Reno, Nev. 89502 .
Portsmouth, N.H. 03801 .
Newark, N.J. 07102 .
Albuquerque, N. Mex. 87101 .
Albany, N.Y. 12210; 35 Tillary St., Brooklyn,
N.Y. 11201; Buffalo, N.Y. 14202; Manhattan
Dist.—120 Church St., New York, N.Y. 10007 .

4800 Buford Highway, Chamblee, Ga. 30006 .
 Fargo, N. Dak. 58102 .
Cleveland, Ohio 44113; Cincinnati, Ohio 45202 .
Oklahoma City, Okla. 73102 .
Portland, Ore. 97232 .
Director of International Operations, Washing-
ton, D.C. 20225 .

Philadelphia, Pa. 19108; Pittsburgh, Pa. 15222 .
Director of International Operations, U.S. Inter-
nal Revenue Service, Ponce de Leon Ave. and
Bolivia St., Hato Rey, Puerto Rico 00917 .

Providence, R.I. 02907 .
4800 Buford Highway, Chamblee, Ga. 30006 .
Aberdeen, S. Dak. 57401 .
4800 Buford Highway, Chamblee, Ga. 30006 .
Austin, Tex. 78701; Dallas, Tex. 75201 .
Salt Lake City, Utah 84110 .
Burlington, Vt. 05402 .
Richmond, Va. 23240 .

Permanent residents: Department of Finance,
Tax Division, Charlotte Amalie, St. Thomas,
V.I. 00801; Others: Director of International
Operations, U.S. Internal Revenue Service,
Ponce de Leon Ave. and Bolivia St., Hato Rey,
Puerto Rico 00917 .

Tacoma, Wash. 98402 .
Parkersburg, W. Va. 26102 .
Milwaukee, Wis. 53202 .
Cheyenne, Wyo. 82001 .
U.S. citizens with foreign addresses, except
A.P.O. and F.P.O. addresses—Director of In-
ternational Operations, Internal Revenue
Service, Washington, D.C. 20225 .

Form **1040****U.S. Individual
Income Tax Return**

U.S. Treasury Department, Internal Revenue Service

for the year January 1–December 31, 1967,

or other taxable year beginning _____, 1967, ending _____, 19____

**1967**

Please print or type

First name and initial (If joint return, use first names and middle initials of both)	Last name	Your social security number : : : : : : : : :
Home address (Number and street or rural route)		Your occupation
City, town or post office, and State		Spouse's social security number : : : : : : : : :
Enter below name and address used on your return for 1966 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1966 names and addresses.		Spouse's occupation

Your present employer and address

Spouse's present employer and address, if joint return

Your Filing Status—check only one:

- 1a ☐ Single
- 1b ☐ Married filing joint return (even if only one had income)
- 1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here _____
- 1d ☐ Unmarried Head of Household
- 1e ☐ Surviving widow(er) with dependent child

Your Exemptions Regular 65 or over Blind

- 2a Yourself . . . ☐ ☐ ☐ Enter number of boxes checked ▶
- 2b Spouse . . . ☐ ☐ ☐
- 3a First names of your dependent children who lived with you _____ Enter number ▶
- 3b Number of other dependents (from page 2, Part I, line 3) _____
- 4 Total exemptions claimed ▶

Please attach Copy B of Form W-2 here

Income If joint return include all income of both husband and wife	5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation	5	
	6 Other income (from page 2, Part II, line 8)	6	
	7 Total (add lines 5 and 6)	7	
	8 Adjustments to income (from page 2, Part III, line 5)	8	
	9 Total income (subtract line 8 from line 7)	9	
Find tax from table OR	10 If you do not itemize deductions and line 9 is less than \$5,000, find your tax from tables in instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12.	10	
Figure tax using tax rate schedules	11a If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately).	11a	
	11b Subtract line 11a from line 9	11b	
	11c Multiply total number of exemptions on line 4, above, by \$600	11c	
	11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12.	11d	
	12 Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see lines 11a–11d)	12	
	13 Total credits (from page 2, Part V, line 4)	13	
	14a Income tax (subtract line 13 from line 12)	14a	
	14b Tax from recomputing prior year investment credit (attach statement)	14b	
	15 Self-employment tax (Schedule C-3 or F-1)	15	
	16 Total tax (add lines 14a, 14b, and 15)	16	
	17 Total Federal income tax withheld (attach Forms W-2)	17	
	18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)	18	
	19 <input type="checkbox"/> Nonhighway Federal gasoline tax—Form 4136, <input type="checkbox"/> Reg. Inv.—Form 2439	19	
	20 1967 Estimated tax payments (include 1966 overpayment allowed as a credit)	20	
	21 Total (add lines 17, 18, 19, and 20)	21	
	22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return	22	
	23 If payments (line 21) are larger than tax (line 16), enter Overpayment	23	
	24 Amount of line 23 you wish credited to 1968 Estimated Tax	24	
	25 Subtract line 24 from line 23. Apply to: <input type="checkbox"/> U.S. Savings Bonds, with excess refunded or <input type="checkbox"/> Refund only	25	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here

Your signature _____

Date _____

Signature of preparer other than taxpayer _____

Date _____

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____

Address _____

5010-16-79323-1

Please attach Check or Money Order here

Your Tax, Credits, and Payments**Balance Due or Refund**

Part I Exemptions Complete only for dependents claimed on line 3b, page 1

Form 1040—1967—Page 2

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YDU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				\$	\$
2					
3 Total number of dependents listed above. Enter here and on page 1, line 3b					

Part II Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

Total line 1a	
1b Exclusion (see instructions).	
1c Capital gain distributions (see page 6 of instructions).	
1d Nontaxable distributions (see page 6 of instructions).	
1e Total (add lines 1b, 1c, and 1d)	
1f Taxable dividends (line 1a less line 1e— not less than zero)	

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (banks, bonds, tax refunds, etc.)

2 Total interest income	
3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B)	
4 Business income or loss (attach Schedule C)	
5 Sale or exchange of property (attach Schedule D)	
6 Farm income or loss (attach Schedule F)	

Miscellaneous income (state nature and source)

7 Total miscellaneous income	
8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6	

Part III Adjustments to income

- "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)
- Moving expenses (attach Form 3903)
- Employee business expense (attach Form 2106 or other statement)
- Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE)
- TOTAL ADJUSTMENTS (lines 1 through 4).
Enter here and on page 1, line 8

Part IV Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

1 One-half (but not more than \$150) of insurance premiums for medical care	
2 Total cost of medicine and drugs	
3 Enter 1% of line 9, page 1	
4 Subtract line 3 from line 2 (not less than zero)	
5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1)	
6 Total (add lines 4 and 5)	
7 Enter 3% of line 9, page 1	
8 Subtract line 7 from line 6 (not less than zero)	
9 Total (add lines 1 and 8)	

Contributions.—Cash—including checks, money orders, etc. (itemize)

10 Total cash contributions	
11 Other than cash (see instructions for required statement). Enter total of such items here	
12 Carryover from prior years (see page 8 of Instr.)	
13 Total contributions (add lines 10, 11, and 12—see instructions for limitation)	

Taxes.—Real estate	
State and local gasoline	
General sales (see page 15 of instructions)	
State and local income	
Personal property	
14 Total taxes	

Interest expense.—Home Mortgage

Other (itemize)

15 Total interest expense	
---------------------------	--

Miscellaneous deductions.—(see page 9 of instructions)

16 Total miscellaneous	
17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a	

Part V Credits

1 Retirement income credit (Schedule B)	
2 Investment credit (Form 3468)	
3 Foreign tax credit (Form 1116)	
4 TOTAL CREDITS (for page 1, line 13)	

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 7 of instructions.

Schedule B (Form 1040) 1967

Page 2

Part V.—RETIREMENT INCOME CREDIT**A.—General Rule**

If separate return, use column B only. If joint return, use column A for wife and column B for husband—>

Did you receive earned income in excess of \$600 in each of any 10 calendar years before 1967? (Widows or widowers see instructions, page B-3)

If answer above is "Yes" in either column, furnish all information below in that column.

1 Retirement income for taxable year:**(a) For taxpayers under 65 years of age:**

Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included on page 1, line 9, Form 1040 . . .

(b) For taxpayers 65 years of age or older:

Enter total of pensions and annuities, interest, and dividends included on page 1, line 9, Form 1040, and gross rents from Part II, column 2 of this schedule . . .

2 Maximum amount of retirement income for credit computation**3** Deduct:**(a)** Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income**(b)** Earned income received (Does not apply to persons 72 years of age or over):**(1)** Taxpayers under 62 years of age, enter amount in excess of \$900**(2)** Taxpayers 62 or over but under 72, enter amount determined as follows:

if \$1,200 or less, enter zero

if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200;

or if over \$1,700, enter excess over \$1,450

4 Total of lines 3(a) and 3(b)**5** Balance (subtract line 4 from line 2)**6** Line 5 or line 1, whichever is smaller**7 (a)** Total (add amounts on line 6, columns A and B)

If line 7(a) is less than \$2,286 and this is a joint return and both husband and wife are age 65 or over, complete the Alternative Computation in B below which may result in a larger credit.

(b) Amount from line 7 of part B below, if applicable**8** Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater**LIMITATION ON RETIREMENT INCOME CREDIT****9** Amount of tax shown on page 1, line 12, Form 1040**10** Less: Credits claimed for foreign taxes or tax-free covenant bonds**11** Subtract line 10 from line 9**12** Credit. Enter here and on page 2, Part V, line 1, Form 1040, the amount on line 11 or line 8, whichever is smaller**B.—Alternative Computation (after completing lines 1 through 7(a) above)****This method available if:**

- a. You are married and filing a joint return;
 b. Both husband and wife are 65 or over, AND
 c. Either one, or both received earned income in excess of \$600 in each of any 10 calendar years before 1967.

Furnish the information called for below for both husband and wife even if only one answered "Yes" in column A or B above.

1 Retirement income of both husband and wife from pensions and annuities, interest, and dividends included on page 1, line 9, Form 1040, and gross rents from Part II, column 2 of this schedule

\$2,286 00

2 Maximum amount of retirement income for credit computation**3** Deduct:**(a)** Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income**(b)** Earned income received (Does not apply to persons 72 years of age or over):

if \$1,200 or less, enter zero

if over \$1,200 but not over \$1,700 enter 1/2 of amount over \$1,200; or

if over \$1,700, enter excess over \$1,450

4 Total of lines 3(a) and 3(b)**5** Total (add amounts on line 4, columns A and B)**6** Balance (subtract line 5 from line 2)**7** Enter here and on line 7(b) of part A above, the amount on line 6 or line 1, whichever is smaller

US Treasury Department
Internal Revenue Service



1967 Form 1040 Instructions
for preparing your Federal Income Tax Return

A Personal
Letter
from the
Commissioner
of
Internal Revenue

This is my third letter to you as Commissioner of Internal Revenue. I came to this office with the conviction that our tax system can be effective only to the extent that it has the confidence and support of the people. My time in office has strengthened that conviction. Ours is essentially a self-assessment tax system where the citizen fills out the tax forms and sends in his proper tax. This is what distinguishes the American tax system and makes it a model for the rest of the world.

The main goal of the Internal Revenue Service is to foster and improve our self-assessment tax system. This means we have to keep taxpayers informed of their rights and responsibilities. It also means we must provide even-handed, reasonable, and courteous treatment of taxpayers. At the same time, we believe that the taxpayers who conscientiously meet their obligations want us to proceed vigorously against those few who would shift their burden to others by evading payment of taxes—and to correct those who make honest errors on their returns.

We assist 26 million taxpayers a year, process 78 million income tax returns, audit over 3 million returns, and perform many other services which affect millions of people. We do everything possible to assure that all these contacts are handled in a businesslike and courteous manner.

Given these dimensions, it is perhaps inevitable that in an organization of 60,000 people administering a complex law, occasional missteps will occur and some differences will arise. Our system contemplates this and has a number of built-in safeguards, including avenues of appeal for all taxpayers, large and small. I hope taxpayers will use all these opportunities to resolve any controversies. If you desire further information on our appeals system please contact your local district office.

My colleagues and I are public servants. It is our job to serve you efficiently and to act promptly on any problems a taxpayer may have. That is why I have said publicly and I will say again that we welcome comments, suggestions, even criticisms, from taxpayers. A self-assessment tax system envisions this kind of an exchange. It is the best guarantee we have that tax administration will remain responsive to the needs of all citizens.

As your Commissioner I can tell you that the dedicated employees of the Revenue Service are trying to perform their vital tasks as efficiently and justly as possible. You can help us by completing your return as accurately as possible and filing as soon as you can.

COMMISSIONER OF INTERNAL REVENUE

About the Tax Return Package Mailed You.

The return form in the package shows your name and address on a special two-part label. Please file your return on this form. Should the form become mutilated or otherwise unusable, please remove the top label and attach it to the return that you file. If someone else prepares your return, ask him to use the pre-addressed return or label. If you are required to file a Declaration of Estimated Tax, Form 1040-ES, the top part of the label may be used to address that form.

The package also contains an envelope which you should use to mail your return if you are due a refund. Your return will then go directly to the Regional Service Center where refunds are made. If you are not due a refund, mail your return to the office shown on page 10 of the instructions. However, if you live in Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, or Tennessee, you should use the envelope to send your return to the Service Center whether or not you are due a refund.

Contents (Pages B-1, B-2, and B-3 apply to Schedule B (Form 1040) and are not included with all instructions. If you need these pages they are available from the District Director.)

Addresses of District Directors' Offices and Internal Revenue Service Centers, 10	Deductible Expenses and Excess Payments, 7	Page 2 of Form 1040, 5	Royalties, B-1
Annuities, B-1	Employee Business Expenses and Employer Payments, 7	Schedule B (Form 1040), B-1	Sale or Exchange of Property, 6
Attachments to the Return, 3	Reporting Deductions and Excess Payments, 7	Itemized Deductions, 7	Separate Return—How to Prepare, 3
Birth or Death of Dependent, 4	Estates and Trusts—Income From, B-2	Interest Deduction, 8	Sick Pay Exclusion, 6
Blindness—Proof of, 4	Estimated Tax: Declarations, 5	Interest Income, 6	Small Business Corporations, B-2
Capital Gain Distributions, 6	Additional Charge for Underpaying Your Tax During Year, 5	Joint Return—Advantages of, 3	How to Prepare, 3
Care of Children and Other Dependents, 9	Excess F.I.C.A. Tax Withheld—Two or More Employers, 5	Married Persons—Joint or Separate Returns, 3	Social Security Number, 3
Casualty Losses and Thefts, 9	Exemptions: For You, 4	Medical and Dental Expenses, 7	Social Security Tax on Tip Income, 5
Changes in Marital Status, 3	For Your Wife, 4	Members of Armed Forces, 3	State Gasoline Tax Table, 9
Contributions, 8	For Your Children and Other Dependents, 4	Military Combat Pay Exclusion, 5	State Sales Tax on Automobiles, 15
Credit for Federal Taxes on Gasoline and Lubricating Oil, 5	Expenses for Education, 9	Miscellaneous Deductions, 9	State Sales Tax Tables, 15
Credit for Taxes Paid by Regulated Investment Companies, 5	Federal Income Tax Withheld, 5	Miscellaneous Income, 6	Tax Due Under \$1, 3
Death—In Case of, 4	Figure Your Tax Using Tax Rate Schedules, 5	Moving Expenses, 6	Tax From Recomputing Prior Year Investment Credit, 5
Death Benefit Exclusion, B-1	Find Your Tax From Tax Tables, 5	Nontaxable Distributions, 6	Tax Rate Schedules, 11
Deceased Taxpayers, 3	Form W-2 Missing or Incorrect, 3	Net Operating Loss, 6	Tax Tables, 12, 13, 14
Dependents—Children and Other, 4	How to Pay, 3	Other Itemized Deductions, 9	Taxes: You Can Deduct, 8
Student Child, 4	Income To Be Reported, 4	Partnerships, Estates or Trusts, etc., B-1	You Cannot Deduct, 8
Support by More Than One Taxpayer, 4	Income Which Should Not Be Reported, 4	Pensions and Annuities, B-1	Trusts, B-2
Depreciation, B-2	Instructions for: Page 1 of Form 1040, 4	Railroad Retirement Tax on Tip Income, 5	Unmarried Head of Household, 3
Dividends and Other Distributions on Stock, 5		Refund Under \$1, 3	Use of Form 1040, 2
Dividends Exclusion, 5		Rents, B-1	Use of Form 1040A, 2
Earned Income From Outside U.S., 3		Reporting Your Income, 4	Wages, Salaries, Tips, etc., 4
Employee Business Expenses: Additional Information, 7		Payments in Merchandise, etc., 4	When and Where to File, 3
		Retirement Income Credit, B-3	Where to Get Forms, 3
		Rounding Off to Whole Dollars, 3	Who Must File a Tax Return, 2
			Income Less Than \$600, 2
			If 65 or Over, 2
			Widows and Widowers, 3

Use of Form 1040A

You may use Form 1040A, if: (1) Your income was less than \$10,000, AND (2) it consisted of wages subject to withholding tax and not more than \$200 total of other wages, interest, and dividends, AND (3) Instead of itemizing deductions, you wish to use the Tax Table or take the standard deduction.

The instructions for Form 1040A provide further information about its use.

Use of Form 1040

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are required, you will need only Form 1040. You can use it whether you take the standard deduction or itemize your deductions.

Schedules and forms which may be required in addition to Form 1040 include:

Page 2/General Instructions

Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property;

Schedule F for income from farming;

Schedule G for income averaging;

Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;

Form 2106, Statement of Employee Business Expenses;

Form 2120, Multiple Support Declaration;

Form 2210, Statement Relating to Underpayment of Estimated Income Tax by Individuals;

Form 2440, Statement to Support Exclusion of Sick Pay;

Form 2441, Statement of Expenses for Care of Children and Certain Other Dependents;

Form 3903, Moving Expense Adjustment;

Form 4136, Computation of Credit for

Federal Tax on Gasoline and Lubricating Oil; and

Form 4137, Computation of Social Security Tax on Unreported Tip Income.

Obtain these schedules and forms, as well as other supporting schedules, from the District Director.

Who Must File a Tax Return.—Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income must file; except that if you are 65 or over, you must file if you had an income of \$1,200 or more.

If you had an income of less than these amounts, you should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) personal exemption will be subject to the smaller tax or get the larger refund by filing a joint return.

You must also file a timely return to obtain a refund of Federal excise taxes on gasoline and lubricating oil used for nonhighway purposes. (See Form 4136.)

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, you must compute income without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

Social Security Number.—Be sure to enter your number in the space provided, exactly as shown on your card. If you are married, be sure to enter the number of your wife (husband).

If you need a number, file application Form SS-5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before the deadline for filing your return. If you file an application but do not receive your card by that date, file your return and enter "Applied for" in the space provided for the number.

Members of Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

When and Where to File.—Please file as early as possible with one of the addresses shown in the mailing instructions on page 10. File your return on or after January 1, 1968, but not later than April 15, 1968.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 (earned income from sources without the United States) and 931 (income from sources within possessions of the United States) should file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933 (income from sources within Puerto Rico) should file with the Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

How to Pay.—The balance of tax shown to be due on page 1, line 22, Form 1040, must be paid in full with your return if it amounts to \$1 or more. Make checks or money orders payable to "Internal Revenue Service." Please write your social security number on your check or money order.

Tax Due or Refund Under \$1.—Balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application.

Rounding Off to Whole Dollars.—The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

Deceased Taxpayers.—Where a person died in 1967, or in 1968 before filing a return for 1967, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate that she (he) is filing as surviving wife (husband) in the signature area of the return.

Enter the date of death in the name and address area of the return. If a re-

fund is due, attach Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer.

Where to Get Forms.—As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at many banks and post offices.

Attachments to the Return.—All applicable items of income, adjustments, tax computation and deductions should be filled in on the official return forms and schedules. If more space is needed attach statements following the format of the official forms and attach them in the same order. The totals indicated on the

supporting statements should also be entered on the proper lines of the official forms.

The computations of social security self-employment tax and earnings must be submitted on the official forms, Schedules C-3 and F-1. The computation of employee F.I.C.A. tax on unreported tips must be submitted on the official Form 4137.

Form W-2 Missing or Incorrect.—Only your employer can issue or correct a Form W-2. If you have not received a Form W-2 from your employer by January 31, or the Form W-2 he gave you is incorrect, contact him as soon as possible.

Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—Generally, it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return, which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names, including middle initials. (For example: "John F. and Mary L. Doe.") Both must sign the return unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—Separate returns may be filed by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions, and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "Married filing separately," page 1, line 1c of the return, write wife's (husband's) first name in space provided, and enter both social security numbers in spaces to right of name and address area. When filing separate returns, the

husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half. See Document No. 5192, Community Property, available at the District Director's office.)

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a separate return is \$100 plus \$100 for each exemption claimed on line 4, page 1.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box "Married filing separately," page 1, line 1c of the return. To claim the exemption for your wife or husband, check the boxes on page 1, line 2.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally, a joint return may be filed for the year, provided you have not remarried before the end of the year. You may also be entitled to the benefits of a joint return for the 2 years following the death of your husband or wife. (See "Widows and Widowers," under "Special Computations," below.)

Special Computations

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." (See Schedule III, page 11, and Tax Table B, page 13.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such house-

hold by (1) any related person other than your unmarried child or stepchild (see list on page 4) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

Widows and Widowers.—Under certain conditions, a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise com-

General Instructions—Con./Page 3

puting the tax as if a joint return were being filed. (See Schedule II, page 11, and Tax Table B, page 13.) However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must

maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or his wife) for the year of death.

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if related by blood:
Father	Stepfather	Uncle
Grandparent	Mother-in-law	Aunt
Brother	Father-in-law	Nephew
Sister	Brother-in-law	Niece
Grandchild	Sister-in-law	

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Reporting Your Income

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by adjustments or deductions. Examples are given below.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Profits from business or profession.

Your share of partnership profits.

Profits from sales or exchanges of real estate, securities, or other property.

Pensions, annuities, endowments.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Allimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration. Dividends on veterans' insurance.

Life insurance proceeds upon death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on State and municipal bonds.

Federal Social Security benefits.

Railroad Retirement Act benefits.

Gifts, inheritances, bequests.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support including also amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts received by him as scholarships.

Divorced or Separated Parents.—For new rules on dependency exemptions for your children if you are divorced or separated see Document 5013, Personal Exemptions, which is available at the District Director's office.

Birth or Death of Dependent.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual, see Form 2120, Multiple Support Declaration.

Line 5—Wages, Salaries, Tips, etc.—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services received from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1967," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1967," and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W-2. (See page 7 for treatment of reimbursed employee business expenses.)

Tips reported to your employer are included as wages on Form W-2. Tips not reported to your employer are to be included with other amounts on this line (See Form 4137).

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated as wages, must include the fair market value in income.

Instructions for Page 1 of Form 1040

Exemptions (\$600 for Each Allowable Exemption)

Line 2—You and Wife

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1967. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1968, you get the additional exemption for age on your return for 1967.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason. (For example, to obtain a refund of tax withheld where her income is less than \$600.) Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1967, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached

Page 4/General Instructions—Con.

to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°.

Line 3—Children, Other Dependents

Enter on line 3a the first names and the total number of your dependent children who lived with you during 1967.

Enter on line 3b the total number of dependents from page 2, Part I, line 3 of your return.

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. **Income.**—Received less than \$600 income. (If the child was under 19 or was a student, this limitation does not apply.)

2. **Support.**—Received more than half of his or her support from you (or from husband or wife if a joint return is filed). (See definition of support on this page.)

3. **Married Dependents.**—Did not file a joint return with her husband (or his wife).

4. **Nationality.**—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. **Relationship.**—EITHER (a) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (b) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.—An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each

month for which he was hospitalized as a result of such service. For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to \$500 a month of such compensation. Forms W-2 issued for 1967 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay

office which issued the form. If the nontaxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in line 5, and attach the certificate to your return. If you are issued a corrected Form W-2, include the amount shown on that form in line 5.

Tax—Credits—Payments—Balance Due or Refund

Line 10—Find Your Tax From Tax Tables.—The Tax Tables are provided by law and save you from having to itemize deductions and figure your tax. The tables allow \$600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11—Figure Your Tax Using Tax Rate Schedules.—The Tax Rate Schedules on page 11 are to be used to figure your tax, if the tax tables are not used. Be sure to use the right schedule. (See page 3, "Special Computations.")

Line 12—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule G from any Internal Revenue Service office for full details.

Line 13—Total Credits.—Enter total credits from page 2, Part V, line 4 of your return. To claim tax-free covenant bonds credit, enter the amount of credit above line 1, Part V, and write "covenant bonds" to left of the entry. You may claim this credit only if you itemize deductions.

Line 14b—Tax From Recomputing Prior Year Investment Credit.—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

Line 17—Federal Income Tax Withheld.—Include the total income tax withheld as reflected on Forms W-2 on this line.

Line 18—Excess F.I.C.A. Tax Withheld—Two or More Employers.—If a total of more than \$290.40 of social security (F.I.C.A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$290.40 as a credit against your income tax.

a. Add the social security (F.I.C.A.) tax withheld by all your employers from your wages in 1967. If joint return, separate computations must be made for you and your wife.

b. Subtract \$290.40.

c. Enter the balance on this line.

Line 19—Include any amounts from the following sources on this line and check box(es) to indicate credit.

Credit for Federal Taxes on Gasoline and Lubricating Oil.—If you are entitled to a tax credit for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, and (3) in vehicles while engaged in furnishing certain public passenger land transportation service; and (b) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach Form 4136. To obtain this credit your return must be timely filed (including any extensions).

Credit for Taxes Paid by Regulated Investment Companies.—Include the credit on this line. Attach Copy B of Form 2439.

Line 20—Estimated Tax Payments.—Enter the total of the estimated tax paid for the year including the amounts of any credit carryover from 1966. Married persons must show both social security numbers on their return(s) whether they filed a separate or joint declaration.

Additional Charge for Underpaying Your Tax During the Year.—If the total of lines 17, 18, and 20 is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 16 less any credit for Federal tax on nonhighway gasoline and lubricating oil (from Form 4136), you may be liable for an additional charge unless you satisfy one or more of the four specific exceptions as explained on Form 2210. Attach this form or a statement to your return to support your computation of the additional charge or to describe the specific exceptions you believe apply.

If the additional charge is in order, show the amount in the bottom margin on page 1, Form 1040 as "additional charge" and increase line 22 or decrease line 23 accordingly.

Line 21.—If you are a beneficiary of a trust and are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line.

Lines 22 and 23—Social Security or Railroad Retirement Tax On Tip Income.—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security (F.I.C.A.) or railroad retirement (R.R.) tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W-2. If the tips were not reported, fill out and attach Form 4137 in the case of tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 22), or subtracted from your "Overpayment" (line 23). On the bottom margin of page 1, write the amount and the words "tax on tips," and the initials F.I.C.A. or R.R., whichever are applicable. For income tax purposes, be sure all of your tips are included in line 5.

Line 25—Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on line 25, page 1. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than \$1 to be paid by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 25. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—If you expect that your income and self-employment tax for 1968 will exceed by \$40 or more the tax to be withheld from your wages, see Form 1040-ES for further information.

Instructions for Page 2 of Form 1040 Part II

Line 1a—Gross Dividends and Other Distributions on Stock.—If you own stock, any payments you receive out of the company's earnings and profits are dividends which you must report in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property they are taxable at their fair market value.

Enter on line 1a the gross amount of dividends and other distributions you receive as a stockholder, including capital gain dividends and nontaxable dis-

tributions, either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. If you receive dividends through a nominee or other intermediary, list the name of such person.

Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or withdrawable accounts are

earnings (interest) and should be reported as interest.

There are special rules applicable to stock dividends, liquidations, stock rights, conversions and redemptions. All of these are discussed in Document No. 5448, Investment Income and Expenses, available at the District Director's office.

Line 1b—Exclusion.—You may exclude from your income up to \$100 of dividends received from qualifying domestic corporations.

Instructions for Page 1 of Form 1040—Continued/Page 5

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$100 of dividends received from qualifying corporations, but may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$120 may be excluded on a joint return.

Taxable dividends from the following corporations do not qualify for the dividends received exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) Real estate investment trusts.

(e) China Trade Act corporations.

(f) Corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

Line 1c—Capital Gain Distributions.—Enter on this line all capital gain dividends. Also include any amounts received as return of capital which exceed the cost (or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1a and reported on the appropriate lines of Schedule D (Form 1040).

Note.—If you received capital gain dividends and Schedule D is not needed to report any other gains or losses or to compute the alternative tax, you need not file Schedule D. Instead, enter 50 percent of capital gain dividends on page 2, Part II, under "Miscellaneous Income, and identify the source as "50% of cap. gain div." However, if you are filing Schedule G, Income Averaging, you must use Schedule D.

Line 1d—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital) not included in line 1c. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on Schedule D (Form 1040) as indicated in line 1c, above. Any amount entered on line 1d must also be included in line 1a.

Line 2—Interest.—You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and which you can withdraw. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities. Interest received on tax refunds is taxable and must be included in your return.

If you own United States Savings or War bonds, the gradual increase in value

of each bond is considered interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. You may at any time elect to report each year the annual increase in value. However, if you do so, you must report in the first year the entire increase to date on all such bonds, and must continue to report the annual increase each year.

Line 3—Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc.—See pages B-1, B-2, and B-3 for instructions for Schedule B (Form 1040).

Line 4—Business income or loss (Schedule C).—The law taxes the profits from a business or profession—not its total receipts. Use separate Schedule C (Form 1040) to figure your profit or loss from business operations. Enter on this line the amount shown on line 27, page 1, Schedule C (Form 1040). Use Schedule C-3 to figure self-employment tax.

Line 5—Sale or exchange of property (Schedule D).—If you sell your house, securities, or any other kind of property, use Schedule D (Form 1040) to figure your gains or losses. Enter on this line the amount shown on line 4, Part IV, page 2, Schedule D (Form 1040).

Line 6—Farm income or loss (Schedule F).—For the assistance of farmers, a separate Schedule F (Form 1040) is provided to report farm income for income and self-employment tax purposes.

Line 7—Miscellaneous Income.—If you cannot find a specific place on your return or related schedules to list certain types of income, report it here. The source of income reported here must be identified. Report here amounts received as alimony, separate maintenance, prizes and awards; also, recoveries of bad debts and other items which reduced your tax in a prior year. A refund of State income tax should be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction was taken for a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed. If no claim is filed, report when the taxing authority notifies you of the overpayment.

Net Operating Loss.—If, in 1967, your business or profession lost money, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property or real property used in your trade or business, you can apply the losses against your 1967 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles

you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1967, it should be entered as a "minus" figure under "Misc. income." Attach a statement showing the computation.

Part III

Line 1—Sick Pay Exclusion.—You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

(a) Over 75 percent—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed \$100 a week.

(b) 75 percent or less—

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed \$75 a week. There is no exclusion for the waiting period, regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed \$100.

Where the exclusion is limited to a weekly rate of \$100, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 100, and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of \$75, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 75, and dividing the result by the weekly rate of payment.

See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

Line 2—Moving Expenses.—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects and members of

the household, and meals and lodging while in transit). The deduction is allowed only if (a) the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, (b) he had no former principal place of work, and his new place of work is at least 20 miles from his former residence, and (c) during the 12-month period immediately following his arrival in the general location of his new principal place of work the taxpayer is a full-time employee in such general location during at least 39 weeks.

See Form 3903 for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the deductible expenses. Enter any excess reimbursement on page 2, Part II, under "Misc. income," and enter any excess expenses on page 2, Part III, line 2 of your return. However, if your employer included the reimbursement on Form W-2, and the reimbursement is included on page 1, line 5, of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the allowable expenses, you should not report the reimbursement or the expenses.

Line 3—Employee Business Expenses and Employer Payments

Deductible Expenses and Excess Payments.—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

(a) **Travel and transportation.**—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) **Meals and lodging.**—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location.

(c) **Outside salesmen.**—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(d) **Other business expenses.**—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional Information.—If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

(c) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting, if you received an allowance not in excess of \$25 a day, instead of subsistence, or a mileage allowance not in excess of 15 cents a mile, and established time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents a mile for the first 15,000 miles of business use, and 7 cents a mile for such use in excess of 15,000 miles, rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if depreciation has been claimed using a method other than straight line, or where additional first-year depreciation has been claimed.

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040. See "Note" below.

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(a) If the employer payments exceed the expenses, report the excess on page 2, Part II, under "Misc. income."

(b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions, the unreimbursed portion of Other business expenses may be deducted on page 2, Part IV, under "Miscellaneous deductions."

(c) If the expenses equaled the payments, no further entry is required on the form.

Note.—If, however, the reimbursement was included on Form W-2 by your employer, and the reimbursement is included on page 1, line 5, of your return, attach a statement containing the information set forth under the caption "Additional Information" on this page, and enter the total expense on page 2, Part III, line 3.

Part IV—Itemized Deductions—If you do not use Tax Table or Standard Deduction

Medical and Dental Expenses.—If you itemize deductions, you can deduct, within the limits described, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense, even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For

Physicians, dentists, nurses, and other professional practitioners
Drugs or medicines
Hospitals
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For

Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

Figuring the Deduction

(1) **Medical Care Insurance.**—You can deduct an amount equal to one-half of the insurance premiums paid for medical care for yourself, your wife, and dependents. The maximum amount deductible is \$150. The other one-half, plus any excess over the \$150 limit, is deductible subject

Instructions for Page 2 of Form 1040—Continued/Page 7

to the 3 percent limitation described in (3) below. The \$3 monthly payments for supplementary medical insurance under "Medicare" are deductible, but the hospital insurance tax which is included as part of the Social Security tax and withheld from wages or paid on self-employment income is not deductible.

(2) Medicine and Drugs.—The total amount paid for medicine and drugs for yourself, your wife and your dependents must be reduced by 1 percent of line 9, page 1, Form 1040.

(3) Medical and Dental Expenses.—You can deduct that portion of your medical and dental expenses which exceeds 3 percent of line 9, page 1, of Form 1040 and which was paid for persons described in (1) and (2).

The 1 percent and 3 percent limitations apply in all cases, regardless of your age, or the age of your wife or other dependents.

Contributions.—If you itemize deductions, you can deduct gifts to:

(a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or animals, unless the organization is operated for personal profit, or a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation.

(b) Fraternal organizations if they are to be used for charitable, religious, etc., purposes.

(c) Certain veterans' organizations.

(d) Governmental agencies which will use the gifts exclusively for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

The law does not allow deductions for gifts to individuals or foreign organizations.

A contribution may be made in cash (checks, money orders, etc.) or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. Document No. 5672 furnishes information and guidelines relative to appraisals of contributed property. It can be obtained from the Superintendent of Documents, Washington, D.C. 20402, at 5 cents a copy. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code. (See instructions for Schedule D for definition of sections 1245 and 1250 property.) Generally, a

charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraph (a) which are "publicly supported" as well as organizations referred to in paragraph (d). Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult an Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years, enter them on line 12 and attach computation.

If you supported a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you spent to maintain such a student.

You CAN Deduct Gifts To

Churches, including assessments paid
Salvation Army, Red Cross, CARE
United Funds and Community Chests
Nonprofit schools and hospitals
Certain veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You CANNOT Deduct Gifts To

Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

Interest.—If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include as interest such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of

personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On

Indebtedness of another person when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

Taxes.—If you itemize deductions, you can deduct general State or local retail sales taxes if they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases, you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Average general sales tax tables are provided in these instructions.

If part or all of the cost of your automobile tags was based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fit one of the five categories shown, describe the tax and list amount in the space below "Personal property," and include amount in "Total taxes."

In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Part II of Schedule B, or Schedule C or F.

You CAN Deduct

Real estate taxes
State and local gasoline taxes
General sales taxes
State and local income taxes
Personal property taxes

You CANNOT Deduct

Any Federal excise taxes on your personal expenditures, such as taxes on transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees, tags, drivers licenses
Water taxes
Taxes you paid for another person
Alcoholic beverage, cigarette, and tobacco taxes
Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax

STATE GASOLINE TAX TABLE

You may figure the deduction for State tax on gasoline used in your car by using the following table which is based on information available as of August 15, 1967. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount.

If you can establish that you paid a larger amount, you are entitled to deduct that amount.

Find the rate of gasoline tax for your State in the list below. Where the rate of gasoline tax changed in 1967, find the deduction for mileage driven at each rate, and add the two amounts.

Alabama 7¢	Dist. of Col. 7¢	Kansas 5¢	Mississippi 7¢	New Mexico 6¢	Pennsylvania 7¢	Virginia 7¢
Alaska 8¢	Florida 7¢	Kentucky 7¢	Missouri 5¢	after June 30, 7¢	Rhode Island 7¢	Washington 7.5¢
Arizona 7¢	Georgia 6.5¢	Louisiana 7¢	Montana 6¢	New York 6¢	South Carolina 7¢	after April 30, 9¢
Arkansas 7.5¢	Hawaii 5¢	Maine 7¢	after June 30, 6.5¢	North Carolina 7¢	South Dakota 6¢	West Virginia 7¢
California 7¢	Idaho 6¢	Maryland 7¢	Nebraska 7.5¢	North Dakota 6¢	Tennessee 7¢	Wisconsin 7¢
Colorado 6¢	Illinois 5¢	Massachusetts 6.5¢	Nevada 6¢	Ohio 7¢	Texas 5¢	Wyoming 5¢
Connecticut 6¢	after July 31, 6¢	Michigan 6¢	New Hampshire 7¢	Oklahoma 6.5¢	Utah 6¢	after May 19, 6¢
after June 30, 7¢	Indiana 6¢	Minnesota 6¢	New Jersey 6¢	Oregon 6¢	Vermont 5.5¢	
Delaware 7¢	Iowa 7¢	after June 30, 7¢		after Sept. 30, 7¢		

Nonbusiness Mileage Driven	RATE PER GALLON							Nonbusiness Mileage Driven	RATE PER GALLON						
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢		5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢
Under 3,000.....	\$7	\$8	\$9	\$10	\$10	\$11	\$13	10,000 to 10,999.....	\$36	\$44	\$47	\$51	\$55	\$58	\$66
3,000 to 3,499.....	11	14	15	16	17	18	20	11,000 to 11,999.....	40	48	52	56	60	64	72
3,500 to 3,999.....	13	16	17	18	20	21	23	12,000 to 12,999.....	43	52	56	61	65	69	78
4,000 to 4,499.....	15	18	19	21	22	24	27	13,000 to 13,999.....	47	56	61	66	70	75	84
4,500 to 4,999.....	17	20	21	23	25	26	30	14,000 to 14,999.....	50	60	65	70	76	81	91
5,000 to 5,499.....	18	22	24	26	27	29	33	15,000 to 15,999.....	54	65	70	75	81	86	97
5,500 to 5,999.....	20	24	26	28	30	32	36	16,000 to 16,999.....	57	69	74	80	86	92	103
6,000 to 6,499.....	22	26	28	30	33	35	39	17,000 to 17,999.....	61	73	79	85	91	97	109
6,500 to 6,999.....	23	28	30	33	35	38	42	18,000 to 18,999.....	64	77	84	90	96	103	116
7,000 to 7,499.....	25	30	33	35	38	40	45	19,000 to 19,999.....	68	81	88	95	102	108	122
7,500 to 7,999.....	27	32	35	38	40	43	48	20,000 miles*.....	70	83	91	98	105	111	125
8,000 to 8,499.....	29	34	37	40	43	46	52	*For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.							
8,500 to 8,999.....	30	36	40	43	46	49	55								
9,000 to 9,499.....	32	39	42	45	48	51	58								
9,500 to 9,999.....	34	41	44	47	51	54	61								

MISCELLANEOUS DEDUCTIONS

Care of Children and Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct certain expenses. This deduction is not to exceed a total of \$600 for one dependent, or \$900 for two or more dependents for the care of:

- dependent children under 13 years of age; or
- dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if:

- she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or
- she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. This limitation does not apply to expenses incurred while the husband is incapable of self-support because he is mentally or physically defective.

In case of a husband whose wife is incapacitated, the deduction is allowed if he files a joint return with his wife. Then, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. This limitation does not apply to expenses incurred while the wife is institutionalized

if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.

Do not deduct any child care payments to a person for whom you claim an exemption.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for dependent care may be deducted.

Attach Form 2441, or a statement setting forth all pertinent information.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces, limited to the amount in excess of \$100 for each loss. Damage to your car by collision or accident can be deducted if due merely to faulty driving, but cannot be deducted if due to your willful act or willful negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty, less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the \$100 limitation. Attach an explanation showing details of each casualty.

You CAN Deduct Losses On

- Property such as your home, clothing, or automobile destroyed or damaged by fire
- Property, including cash, which is stolen from you
- Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On

- Personal injury to yourself or another person
- Accidental loss by you of cash or other personal property
- Property lost in storage or in transit
- Damage by rust, gradual erosion or deterioration
- Animals or plants damaged or destroyed by disease

Expenses for Education.—You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

- Maintains or improves skills required in your employment or other trade or business; or
- Meets the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your established salary, status, or employment.

Expenses incurred for education which: (a) is required in order to meet the minimum educational requirements for qualification in an employment or other trade or business; or (b) is part of a program of study being pursued which will lead to qualifying for a new trade or business, are personal expenses or constitute an inseparable aggregate of personal and capital expenditures, and, therefore, are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 7 for employee business expenses. (See Document No. 5952, Educational Expenses, available at the District Director's office.)

Other.—If you itemize deductions, you can deduct several other types of expenses under "Miscellaneous deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary

employee business expenses which have not been claimed on page 2, Part III.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under

either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

You CAN Deduct Cost Of

Safety equipment, tools and supplies, used in your job
Dues to unions or professional societies
Business entertainment
Fees to employment agencies

You CANNOT Deduct Cost Of

Travel to and from work
Entertaining friends
Bribes and illegal payments

MAILING ADDRESSES OF DISTRICT DIRECTORS' OFFICES AND INTERNAL REVENUE SERVICE CENTERS

If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office. Use street address only if shown. Send your return to "Internal Revenue Service" at one of the following addresses:

IF YOU ARE DUE A REFUND	STATE	OTHER RETURNS
4800 Buford Highway, Chamblee, Ga. 30006	ALABAMA	4800 Buford Highway, Chamblee, Ga. 30006
1160 West 1200 South St., Ogden, Utah 84405	ALASKA	Anchorage, Alaska 99501.
1160 West 1200 South St., Ogden, Utah 84405	ARIZONA	Phoenix, Ariz. 85025.
3651 Interregional Highway, Austin, Tex. 78740	ARKANSAS	Little Rock, Ark. 72203.
1160 West 1200 South St., Ogden, Utah 84405	CALIFORNIA	Los Angeles, Calif. 90012; San Francisco, Calif. 94102.
3651 Interregional Highway, Austin, Tex. 78740	COLORADO	Denver, Colo. 80202.
310 Lowell St., Andover, Mass. 01812	CONNECTICUT	Hartford, Conn. 06115.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155	DELAWARE	Wilmington, Del. 19802.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155	DISTRICT OF COLUMBIA	Baltimore, Md. 21202.
4800 Buford Highway, Chamblee, Ga. 30006	FLORIDA	4800 Buford Highway, Chamblee, Ga. 30006.
4800 Buford Highway, Chamblee, Ga. 30006	GEORGIA	4800 Buford Highway, Chamblee, Ga. 30006.
1160 West 1200 South St., Ogden, Utah 84405	HAWAII	Honolulu, Hawaii 96813.
1160 West 1200 South St., Ogden, Utah 84405	IDAHO	Boise, Idaho 83701.
2306 E. Bannister Rd., Kansas City, Mo. 64170	ILLINOIS	Chicago, Ill. 60602; Springfield, Ill. 62704.
Cincinnati, Ohio 45298	INDIANA	Indianapolis, Ind. 46204.
2306 E. Bannister Rd., Kansas City, Mo. 64170	IOWA	Des Moines, Iowa 50309.
3651 Interregional Highway, Austin, Tex. 78740	KANSAS	Wichita, Kans. 67202.
Cincinnati, Ohio 45298	KENTUCKY	Louisville, Ky. 40202.
3651 Interregional Highway, Austin, Tex. 78740	LOUISIANA	New Orleans, La. 70130.
310 Lowell St., Andover, Mass. 01812	MAINE	Augusta, Maine 04330.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155	MARYLAND	Baltimore, Md. 21202.
310 Lowell St., Andover, Mass. 01812	MASSACHUSETTS	Boston, Mass. 02203.
Cincinnati, Ohio 45298	MICHIGAN	Detroit, Mich. 48226.
2306 E. Bannister Rd., Kansas City, Mo. 64170	MINNESOTA	St. Paul, Minn. 55101.
4800 Buford Highway, Chamblee, Ga. 30006	MISSISSIPPI	4800 Buford Highway, Chamblee, Ga. 30006.
2306 E. Bannister Rd., Kansas City, Mo. 64170	MISSOURI	St. Louis, Mo. 63101.
1160 West 1200 South St., Ogden, Utah 84405	MONTANA	Helena, Mont. 59601.
2306 E. Bannister Rd., Kansas City, Mo. 64170	NEBRASKA	Omaha, Nebr. 68102.
1160 West 1200 South St., Ogden, Utah 84405	NEVADA	Reno, Nev. 89502.
310 Lowell St., Andover, Mass. 01812	NEW HAMPSHIRE	Portsmouth, N.H. 03801.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155	NEW JERSEY	Newark, N.J. 07102.
3651 Interregional Highway, Austin, Tex. 78740	NEW MEXICO	Albuquerque, N. Mex. 87101.
310 Lowell St., Andover, Mass. 01812	NEW YORK	Albany, N.Y. 12210; 35 Tillary St., Brooklyn, N.Y. 11201; Buffalo, N.Y. 14202; Manhattan District—120 Church St., New York, N.Y. 10007.
4800 Buford Highway, Chamblee, Ga. 30006	NORTH CAROLINA	4800 Buford Highway, Chamblee, Ga. 30006.
2306 E. Bannister Rd., Kansas City, Mo. 64170	NORTH DAKOTA	Fargo, N. Dak. 58102.
Cincinnati, Ohio 45298	OHIO	Cleveland, Ohio 44113; Cincinnati, Ohio 45202.
3651 Interregional Highway, Austin, Tex. 78740	OKLAHOMA	Oklahoma City, Okla. 73102.
1160 West 1200 South St., Ogden, Utah 84405	OREGON	Portland, Oreg. 97232.
Director of International Operations, Washington, D.C. 20225.	PANAMA CANAL ZONE	Director of International Operations, Washington, D.C. 20225.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155	PENNSYLVANIA	Philadelphia, Pa. 19108; Pittsburgh, Pa. 15222.
Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave., Hato Rey, Puerto Rico 00917.	PUERTO RICO	Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave., Hato Rey, Puerto Rico 00917.
310 Lowell St., Andover, Mass. 01812	RHODE ISLAND	Providence, R.I. 02907.
4800 Buford Highway, Chamblee, Ga. 30006	SOUTH CAROLINA	4800 Buford Highway, Chamblee, Ga. 30006.
2306 E. Bannister Rd., Kansas City, Mo. 64170	SOUTH DAKOTA	Aberdeen, S. Dak. 57401.
4800 Buford Highway, Chamblee, Ga. 30006	TENNESSEE	4800 Buford Highway, Chamblee, Ga. 30006.
3651 Interregional Highway, Austin, Tex. 78740	TEXAS	Austin, Tex. 78701; Dallas, Tex. 75201.
1160 West 1200 South St., Ogden, Utah 84405	UTAH	Salt Lake City, Utah 84110.
310 Lowell St., Andover, Mass. 01812	VERMONT	Burlington, Vt. 05402.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155	VIRGINIA	Richmond, Va. 23240.
Permanent residents: Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.	VIRGIN ISLANDS	Permanent residents: Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.
1160 West 1200 South St., Ogden, Utah 84405	WASHINGTON	Tacoma, Wash. 98402.
Cincinnati, Ohio 45298	WEST VIRGINIA	Parkersburg, W. Va. 26102.
2306 E. Bannister Rd., Kansas City, Mo. 64170	WISCONSIN	Milwaukee, Wis. 53202.
3651 Interregional Highway, Austin, Tex. 78740	WYOMING	Cheyenne, Wyo. 82001.
U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 and 931: Director of International Operations, Internal Revenue Service, Washington D.C. 20225.	FOREIGN ADDRESSES	U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 and 931: Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.



1967 Tax Rate Schedules

If you do not use one of the Tax Tables, then figure your tax on the amount on line 11d, page 1 of your return by using the appropriate Tax Rate Schedule on this page.

Schedule I

Single Taxpayers not qualifying for rates in Schedules II and III, and Married Persons Filing Separate Returns

If the amount on line 11d, page 1, is:		Enter on line 12, page 1:	
Not over \$500	14% of the amount on line 11d.	But not over—	of excess over—
Over—			
\$500 —	\$70, plus 15%	\$500	
\$1,000 —	\$145, plus 16%	\$1,000	
\$1,500 —	\$225, plus 17%	\$1,500	
\$2,000 —	\$310, plus 19%	\$2,000	
\$4,000 —	\$690, plus 22%	\$4,000	
\$6,000 —	\$1,130, plus 25%	\$6,000	
\$8,000 —	\$1,630, plus 28%	\$8,000	
\$10,000 —	\$2,190, plus 32%	\$10,000	
\$12,000 —	\$2,830, plus 36%	\$12,000	
\$14,000 —	\$3,550, plus 39%	\$14,000	
\$16,000 —	\$4,330, plus 42%	\$16,000	
\$18,000 —	\$5,170, plus 45%	\$18,000	
\$20,000 —	\$6,070, plus 48%	\$20,000	
\$22,000 —	\$7,030, plus 50%	\$22,000	
\$26,000 —	\$9,030, plus 53%	\$26,000	
\$32,000 —	\$12,210, plus 55%	\$32,000	
\$38,000 —	\$15,510, plus 58%	\$38,000	
\$44,000 —	\$18,990, plus 60%	\$44,000	
\$50,000 —	\$22,590, plus 62%	\$50,000	
\$60,000 —	\$28,790, plus 64%	\$60,000	
\$80,000 —	\$35,190, plus 66%	\$80,000	
\$90,000 —	\$41,790, plus 68%	\$90,000	
\$100,000 —	\$48,590, plus 69%	\$100,000	
\$100,000	\$55,490, plus 70%		\$100,000

Schedule II

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers

If the amount on line 11d, page 1, is:		Enter on line 12, page 1:	
Not over \$1,000...	14% of the amount on line 11d.	But not over—	of excess over—
Over—			
\$1,000 —	\$140, plus 15%	\$1,000	
\$2,000 —	\$290, plus 16%	\$2,000	
\$3,000 —	\$450, plus 17%	\$3,000	
\$4,000 —	\$620, plus 19%	\$4,000	
\$8,000 —	\$1,390, plus 22%	\$8,000	
\$12,000 —	\$2,260, plus 25%	\$12,000	
\$16,000 —	\$3,260, plus 28%	\$16,000	
\$20,000 —	\$4,380, plus 32%	\$20,000	
\$24,000 —	\$5,660, plus 36%	\$24,000	
\$28,000 —	\$7,100, plus 39%	\$28,000	
\$32,000 —	\$8,660, plus 42%	\$32,000	
\$36,000 —	\$10,340, plus 45%	\$36,000	
\$40,000 —	\$12,140, plus 48%	\$40,000	
\$44,000 —	\$14,060, plus 50%	\$44,000	
\$52,000 —	\$18,060, plus 53%	\$52,000	
\$64,000 —	\$24,420, plus 55%	\$64,000	
\$76,000 —	\$31,020, plus 58%	\$76,000	
\$88,000 —	\$37,980, plus 60%	\$88,000	
\$100,000 —	\$45,180, plus 62%	\$100,000	
\$120,000 —	\$57,580, plus 64%	\$120,000	
\$140,000 —	\$70,380, plus 66%	\$140,000	
\$160,000 —	\$83,580, plus 68%	\$160,000	
\$180,000 —	\$97,180, plus 69%	\$180,000	
\$200,000	\$110,980, plus 70%		\$200,000

Schedule III

Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household

If the amount on line 11d, page 1, is:		Enter on line 12, page 1:	
Not over \$1,000	14% of the amount on line 11d.	But not over—	of excess over—
Over—			
\$1,000 —	\$140, plus 16%	\$1,000	
\$2,000 —	\$300, plus 18%	\$2,000	
\$4,000 —	\$660, plus 20%	\$4,000	
\$6,000 —	\$1,060, plus 22%	\$6,000	
\$8,000 —	\$1,500, plus 25%	\$8,000	
\$10,000 —	\$2,000, plus 27%	\$10,000	
\$12,000 —	\$2,540, plus 31%	\$12,000	
\$14,000 —	\$3,160, plus 32%	\$14,000	
\$16,000 —	\$3,800, plus 35%	\$16,000	
\$18,000 —	\$4,500, plus 36%	\$18,000	
\$20,000 —	\$5,220, plus 40%	\$20,000	
\$24,000 —	\$6,020, plus 41%	\$24,000	
\$26,000 —	\$6,840, plus 43%	\$26,000	
\$28,000 —	\$7,700, plus 45%	\$28,000	
\$32,000 —	\$8,600, plus 46%	\$32,000	
\$36,000 —	\$10,440, plus 48%	\$36,000	
\$40,000 —	\$12,360, plus 50%	\$40,000	
\$44,000 —	\$13,360, plus 52%	\$44,000	
\$50,000 —	\$14,400, plus 53%	\$50,000	
\$52,000 —	\$15,520, plus 55%	\$52,000	
\$64,000 —	\$19,820, plus 56%	\$64,000	
\$70,000 —	\$20,940, plus 58%	\$70,000	
\$76,000 —	\$27,900, plus 59%	\$76,000	
\$80,000 —	\$31,440, plus 61%	\$80,000	
\$88,000 —	\$35,100, plus 62%	\$88,000	
\$100,000 —	\$37,580, plus 63%	\$100,000	
\$120,000 —	\$42,620, plus 64%	\$120,000	
\$140,000 —	\$50,300, plus 66%	\$140,000	
\$160,000 —	\$63,500, plus 67%	\$160,000	
\$180,000 —	\$76,900, plus 68%	\$180,000	
\$180,000	\$90,500, plus 69%		\$180,000
\$180,000	\$104,300, plus 70%		\$180,000

Tax Tables for Persons With Incomes Under \$5,000**▶ WHO DO NOT ITEMIZE DEDUCTIONS ON THEIR RETURNS**

If you checked as your filing status on page 1, Form 1040

Line 1a use → TAX TABLE A—For Single Persons

Line 1b, 1d, or 1e use → TAX TABLE B—For Married Persons Filing Joint Returns or Unmarried Heads of Household

Line 1c use → TAX TABLE C—For Married Persons Filing Separate Returns

Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

**1967 TAX TABLE A—
For Single Persons**

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. This is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—					
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6 If 7 or more there is no tax
Your tax is—		Your tax is—			Your tax is—		Your tax is—					
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$236	\$124	\$23	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	240	128	26	0	0	0
925	950	5	0	0	2,500	2,525	244	132	30	0	0	0
950	975	9	0	0	2,525	2,550	248	136	33	0	0	0
975	1,000	12	0	0	2,550	2,575	253	139	37	0	0	0
1,000	1,025	16	0	0	2,575	2,600	257	143	40	0	0	0
1,025	1,050	19	0	0	2,600	2,625	261	147	44	0	0	0
1,050	1,075	23	0	0	2,625	2,650	265	151	47	0	0	0
1,075	1,100	26	0	0	2,650	2,675	270	155	51	0	0	0
1,100	1,125	30	0	0	2,675	2,700	274	159	54	0	0	0
1,125	1,150	33	0	0	2,700	2,725	278	163	58	0	0	0
1,150	1,175	37	0	0	2,725	2,750	282	167	61	0	0	0
1,175	1,200	40	0	0	2,750	2,775	287	171	65	0	0	0
1,200	1,225	44	0	0	2,775	2,800	291	175	68	0	0	0
1,225	1,250	47	0	0	2,800	2,825	295	179	72	0	0	0
1,250	1,275	51	0	0	2,825	2,850	299	183	76	0	0	0
1,275	1,300	54	0	0	2,850	2,875	304	187	79	0	0	0
1,300	1,325	58	0	0	2,875	2,900	308	191	83	0	0	0
1,325	1,350	61	0	0	2,900	2,925	312	195	87	0	0	0
1,350	1,375	65	0	0	2,925	2,950	317	199	91	0	0	0
1,375	1,400	68	0	0	2,950	2,975	322	203	94	0	0	0
1,400	1,425	72	0	0	2,975	3,000	327	207	98	0	0	0
1,425	1,450	76	0	0	3,000	3,050	333	213	104	4	0	0
1,450	1,475	79	0	0	3,050	3,100	342	221	111	11	0	0
1,475	1,500	83	0	0	3,100	3,150	350	229	119	18	0	0
1,500	1,525	87	0	0	3,150	3,200	359	238	126	25	0	0
1,525	1,550	91	0	0	3,200	3,250	367	246	134	32	0	0
1,550	1,575	94	0	0	3,250	3,300	376	255	141	39	0	0
1,575	1,600	98	0	0	3,300	3,350	385	263	149	46	0	0
1,600	1,625	102	2	0	3,350	3,400	393	272	157	53	0	0
1,625	1,650	106	5	0	3,400	3,450	402	280	165	60	0	0
1,650	1,675	109	9	0	3,450	3,500	410	289	173	67	0	0
1,675	1,700	113	12	0	3,500	3,550	419	297	181	74	0	0
1,700	1,725	117	16	0	3,550	3,600	427	306	189	81	0	0
1,725	1,750	121	19	0	3,600	3,650	436	315	197	89	0	0
1,750	1,775	124	23	0	3,650	3,700	444	324	205	96	0	0
1,775	1,800	128	26	0	3,700	3,750	453	334	213	104	4	0
1,800	1,825	132	30	0	3,750	3,800	462	343	221	111	11	0
1,825	1,850	136	33	0	3,800	3,850	470	353	229	119	18	0
1,850	1,875	139	37	0	3,850	3,900	479	362	238	126	25	0
1,875	1,900	143	40	0	3,900	3,950	487	372	246	134	32	0
1,900	1,925	147	44	0	3,950	4,000	496	381	255	141	39	0
1,925	1,950	151	47	0	4,000	4,050	504	390	263	149	46	0
1,950	1,975	155	51	0	4,050	4,100	513	399	272	157	53	0
1,975	2,000	159	54	0	4,100	4,150	521	407	280	165	60	0
2,000	2,025	163	58	0	4,150	4,200	530	416	289	173	67	0
2,025	2,050	167	61	0	4,200	4,250	538	424	297	181	74	0
2,050	2,075	171	65	0	4,250	4,300	547	433	306	189	81	0
2,075	2,100	175	68	0	4,300	4,350	556	442	315	197	89	0
2,100	2,125	179	72	0	4,350	4,400	564	450	324	205	96	0
2,125	2,150	183	76	0	4,400	4,450	573	459	334	213	104	4
2,150	2,175	187	79	0	4,450	4,500	581	467	343	221	111	11
2,175	2,200	191	83	0	4,500	4,550	590	476	353	229	119	18
2,200	2,225	195	87	0	4,550	4,600	598	484	362	238	126	25
2,225	2,250	199	91	0	4,600	4,650	607	493	372	246	134	32
2,250	2,275	203	94	0	4,650	4,700	615	501	381	255	141	39
2,275	2,300	207	98	0	4,700	4,750	624	510	391	263	149	46
2,300	2,325	211	102	2	4,750	4,800	633	519	400	272	157	53
2,325	2,350	215	106	5	4,800	4,850	641	527	410	280	165	60
2,350	2,375	219	109	9	4,850	4,900	650	536	419	289	173	67
2,375	2,400	223	113	12	4,900	4,950	658	544	429	297	181	74
2,400	2,425	227	117	16	4,950	5,000	667	553	438	306	189	81
2,425	2,450	231	121	19								


**1967 TAX TABLE B—Married Filing Jointly*
or Unmarried Heads of Household**

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. This is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—									
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2 And you are— An un-married head of a house- hold	3 And you are— A married couple filing jointly	4 And you are— An un-married head of a house- hold	5 And you are— A married couple filing jointly	6 And you are— An un-married head of a house- hold	7 And you are— A married couple filing jointly	8 And you are— An un-married head of a house- hold	9 And you are— A married couple filing jointly	10 If 7 or more there is no tax
Your tax is—																
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$230	\$121	\$121	\$23	\$23	\$0	\$0	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	234	124	124	26	26	0	0	0	0	0
925	950	5	0	0	2,500	2,525	238	128	128	30	30	0	0	0	0	0
950	975	9	0	0	2,525	2,550	242	131	131	33	33	0	0	0	0	0
975	1,000	12	0	0	2,550	2,575	246	135	135	37	37	0	0	0	0	0
1,000	1,025	16	0	0	2,575	2,600	250	138	138	40	40	0	0	0	0	0
1,025	1,050	19	0	0	2,600	2,625	254	142	142	44	44	0	0	0	0	0
1,050	1,075	23	0	0	2,625	2,650	258	146	146	47	47	0	0	0	0	0
1,075	1,100	26	0	0	2,650	2,675	262	150	149	51	51	0	0	0	0	0
1,100	1,125	30	0	0	2,675	2,700	266	154	153	54	54	0	0	0	0	0
1,125	1,150	33	0	0	2,700	2,725	270	158	157	58	58	0	0	0	0	0
1,150	1,175	37	0	0	2,725	2,750	274	162	161	61	61	0	0	0	0	0
1,175	1,200	40	0	0	2,750	2,775	278	166	164	65	65	0	0	0	0	0
1,200	1,225	44	0	0	2,775	2,800	282	170	168	68	68	0	0	0	0	0
1,225	1,250	47	0	0	2,800	2,825	286	174	172	72	72	0	0	0	0	0
1,250	1,275	51	0	0	2,825	2,850	290	178	176	75	75	0	0	0	0	0
1,275	1,300	54	0	0	2,850	2,875	294	182	179	79	79	0	0	0	0	0
1,300	1,325	58	0	0	2,875	2,900	298	186	183	82	82	0	0	0	0	0
1,325	1,350	61	0	0	2,900	2,925	302	190	187	86	86	0	0	0	0	0
1,350	1,375	65	0	0	2,925	2,950	307	194	191	89	89	0	0	0	0	0
1,375	1,400	68	0	0	2,950	2,975	311	198	194	93	93	0	0	0	0	0
1,400	1,425	72	0	0	2,975	3,000	316	202	198	96	96	0	0	0	0	0
1,425	1,450	75	0	0	3,000	3,050	322	208	204	102	102	4	4	0	0	0
1,450	1,475	79	0	0	3,050	3,100	330	216	211	109	109	11	11	0	0	0
1,475	1,500	82	0	0	3,100	3,150	338	224	219	116	116	18	18	0	0	0
1,500	1,525	86	0	0	3,150	3,200	346	232	226	123	123	25	25	0	0	0
1,525	1,550	89	0	0	3,200	3,250	354	240	234	130	130	32	32	0	0	0
1,550	1,575	93	0	0	3,250	3,300	363	248	241	137	137	39	39	0	0	0
1,575	1,600	96	0	0	3,300	3,350	371	256	249	144	144	46	46	0	0	0
1,600	1,625	100	2	0	3,350	3,400	379	264	256	152	151	53	53	0	0	0
1,625	1,650	103	5	0	3,400	3,450	387	272	264	160	159	60	60	0	0	0
1,650	1,675	107	9	0	3,450	3,500	395	280	271	168	166	67	67	0	0	0
1,675	1,700	110	12	0	3,500	3,550	403	288	279	176	174	74	74	0	0	0
1,700	1,725	114	16	0	3,550	3,600	411	296	286	184	181	81	81	0	0	0
1,725	1,750	117	19	0	3,600	3,650	419	305	294	192	189	88	88	0	0	0
1,750	1,775	121	23	0	3,650	3,700	427	314	302	200	196	95	95	0	0	0
1,775	1,800	124	26	0	3,700	3,750	435	323	310	208	204	102	102	4	4	0
1,800	1,825	128	30	0	3,750	3,800	444	332	318	216	211	109	109	11	11	0
1,825	1,850	131	33	0	3,800	3,850	452	341	326	224	219	116	116	18	18	0
1,850	1,875	135	37	0	3,850	3,900	460	350	334	232	226	123	123	25	25	0
1,875	1,900	138	40	0	3,900	3,950	468	359	342	240	234	130	130	32	32	0
1,900	1,925	142	44	0	3,950	4,000	476	368	350	248	241	137	137	39	39	0
1,925	1,950	146	47	0	4,000	4,050	484	376	358	256	249	144	144	46	46	0
1,950	1,975	150	51	0	4,050	4,100	492	384	365	264	256	152	151	53	53	0
1,975	2,000	154	54	0	4,100	4,150	500	392	372	272	264	160	159	60	60	0
2,000	2,025	158	58	0	4,150	4,200	508	400	379	280	271	168	166	67	67	0
2,025	2,050	162	61	0	4,200	4,250	516	408	386	288	279	176	174	74	74	0
2,050	2,075	166	65	0	4,250	4,300	525	417	394	296	286	184	181	81	81	0
2,075	2,100	170	68	0	4,300	4,350	533	425	401	305	294	192	189	88	88	0
2,100	2,125	174	72	0	4,350	4,400	541	433	408	314	302	200	196	95	95	0
2,125	2,150	178	75	0	4,400	4,450	549	441	415	323	310	208	204	102	102	4
2,150	2,175	182	79	0	4,450	4,500	557	449	422	332	318	216	211	109	109	11
2,175	2,200	186	82	0	4,500	4,550	565	457	430	341	326	224	219	116	116	18
2,200	2,225	190	86	0	4,550	4,600	573	465	437	350	334	232	226	123	123	25
2,225	2,250	194	89	0	4,600	4,650	581	473	444	359	342	240	234	130	130	32
2,250	2,275	198	93	0	4,650	4,700	589	481	451	368	350	248	241	137	137	39
2,275	2,300	202	96	0	4,700	4,750	597	489	459	377	358	256	249	144	144	46
2,300	2,325	206	100	2	4,750	4,800	606	498	467	386	366	264	256	152	151	53
2,325	2,350	210	103	5	4,800	4,850	614	506	474	395	374	272	264	160	159	60
2,350	2,375	214	107	9	4,850	4,900	622	514	482	404	382	280	271	168	166	67
2,375	2,400	218	110	12	4,900	4,950	630	522	490	413	390	288	279	176	174	74
2,400	2,425	222	114	16	4,950	5,000	638	530	497	422	398	296	286	184	181	81
2,425	2,450	226	117	19												

*This table may also be used by certain widows or widowers who qualify for special tax rates.

50-10-1-1

1967 TAX TABLE C—For Married Persons Filing Separate Returns

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it.

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. This is your tax.

If your total income is—		And the number of exemptions is—						If your total income is—		And the number of exemptions is—													
At least	But less than	1		2		3		At least	But less than	1		2		3		4		5		6		7	
		10%	Mini- mum	10%	Mini- mum	If 4 or more there is no tax	10%			Mini- mum	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	If 8 or more there is no tax
Your tax is—																							
\$9 675	\$675 700	\$0 3	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$2,325 2,350	\$2,350 2,375	\$226 229	\$231 236	\$131 134	\$121 124	\$43 46	\$19 23	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0
700	725	6	0	0	0	0	0	2,375	2,400	233	240	137	128	49	26	0	0	0	0	0	0	0	0
725	750	9	0	0	0	0	0	2,400	2,425	237	244	141	132	52	30	0	0	0	0	0	0	0	0
750	775	12	0	0	0	0	0	2,425	2,450	241	248	144	136	55	33	0	0	0	0	0	0	0	0
775	800	15	0	0	0	0	0	2,450	2,475	245	253	148	139	58	37	0	0	0	0	0	0	0	0
800	825	18	2	0	0	0	0	2,475	2,500	249	257	151	143	61	40	0	0	0	0	0	0	0	0
825	850	22	5	0	0	0	0	2,500	2,525	252	261	155	147	65	44	0	0	0	0	0	0	0	0
850	875	25	9	0	0	0	0	2,525	2,550	256	265	158	151	68	47	0	0	0	0	0	0	0	0
875	900	28	12	0	0	0	0	2,550	2,575	260	270	162	155	71	51	0	0	0	0	0	0	0	0
900	925	31	16	0	0	0	0	2,575	2,600	264	274	166	159	74	54	0	0	0	0	0	0	0	0
925	950	34	19	0	0	0	0	2,600	2,625	268	278	169	163	78	58	0	0	0	0	0	0	0	0
950	975	37	23	0	0	0	0	2,625	2,650	272	282	173	167	81	61	0	0	0	0	0	0	0	0
975	1,000	40	26	0	0	0	0	2,650	2,675	275	287	176	171	84	65	0	0	0	0	0	0	0	0
1,000	1,025	44	30	0	0	0	0	2,675	2,700	279	291	180	175	88	68	3	0	0	0	0	0	0	0
1,025	1,050	47	33	0	0	0	0	2,700	2,725	283	295	184	179	91	72	6	0	0	0	0	0	0	0
1,050	1,075	50	37	0	0	0	0	2,725	2,750	287	299	187	183	95	76	9	0	0	0	0	0	0	0
1,075	1,100	53	40	0	0	0	0	2,750	2,775	291	304	191	187	98	79	12	0	0	0	0	0	0	0
1,100	1,125	56	44	0	0	0	0	2,775	2,800	294	308	194	191	101	83	15	0	0	0	0	0	0	0
1,125	1,150	59	47	0	0	0	0	2,800	2,825	298	312	198	195	105	87	18	0	0	0	0	0	0	0
1,150	1,175	62	51	0	0	0	0	2,825	2,850	302	317	202	199	108	91	22	0	0	0	0	0	0	0
1,175	1,200	66	54	0	0	0	0	2,850	2,875	306	322	205	203	111	94	25	0	0	0	0	0	0	0
1,200	1,225	69	58	0	0	0	0	2,875	2,900	310	327	209	207	115	98	28	0	0	0	0	0	0	0
1,225	1,250	72	61	0	0	0	0	2,900	2,925	314	331	212	211	118	102	31	2	0	0	0	0	0	0
1,250	1,275	75	65	0	0	0	0	2,925	2,950	318	336	216	215	122	106	34	5	0	0	0	0	0	0
1,275	1,300	79	68	0	0	0	0	2,950	2,975	323	341	220	219	125	109	37	9	0	0	0	0	0	0
1,300	1,325	82	72	0	0	0	0	2,975	3,000	327	346	223	223	128	113	40	12	0	0	0	0	0	0
1,325	1,350	86	76	1	0	0	0	3,000	3,050	333	353	229	229	133	119	45	18	0	0	0	0	0	0
1,350	1,375	89	79	4	0	0	0	3,050	3,100	342	362	236	238	140	126	51	25	0	0	0	0	0	0
1,375	1,400	92	83	7	0	0	0	3,100	3,150	350	372	244	246	147	134	58	32	0	0	0	0	0	0
1,400	1,425	96	87	10	0	0	0	3,150	3,200	359	381	252	255	154	141	64	39	0	0	0	0	0	0
1,425	1,450	99	91	13	0	0	0	3,200	3,250	367	391	259	263	161	149	70	46	0	0	0	0	0	0
1,450	1,475	102	94	16	0	0	0	3,250	3,300	376	400	267	272	169	157	77	53	0	0	0	0	0	0
1,475	1,500	106	98	19	0	0	0	3,300	3,350	385	410	275	280	176	165	84	60	0	0	0	0	0	0
1,500	1,525	109	102	23	2	0	0	3,350	3,400	393	419	282	289	183	173	91	67	5	0	0	0	0	0
1,525	1,550	113	106	26	5	0	0	3,400	3,450	402	429	290	297	190	181	97	74	12	0	0	0	0	0
1,550	1,575	116	109	29	9	0	0	3,450	3,500	410	438	298	306	197	189	104	81	18	0	0	0	0	0
1,575	1,600	119	113	32	12	0	0	3,500	3,550	419	448	305	315	205	197	111	89	24	4	0	0	0	0
1,600	1,625	123	117	35	16	0	0	3,550	3,600	427	457	313	324	212	205	118	96	30	11	0	0	0	0
1,625	1,650	126	121	38	19	0	0	3,600	3,650	436	467	322	334	219	213	124	104	37	18	0	0	0	0
1,650	1,675	129	124	41	23	0	0	3,650	3,700	444	476	330	343	226	221	131	111	43	25	0	0	0	0
1,675	1,700	133	128	45	26	0	0	3,700	3,750	453	486	339	353	234	229	138	119	49	32	0	0	0	0
1,700	1,725	136	132	48	30	0	0	3,750	3,800	462	495	348	362	242	238	145	126	56	39	0	0	0	0
1,725	1,750	140	136	51	33	0	0	3,800	3,850	470	505	356	372	249	246	152	134	62	46	0	0	0	0
1,750	1,775	143	139	54	37	0	0	3,850	3,900	479	514	365	381	257	255	159	141	68	53	0	0	0	0
1,775	1,800	146	143	57	40	0	0	3,900	3,950	487	524	373	391	265	263	166	149	75	60	0	0	0	0
1,800	1,825	150	147	60	44	0	0	3,950	4,000	496	533	382	400	272	272	173	157	82	67	0	0	0	0
1,825	1,850	154	151	64	47	0	0	4,000	4,050	504	543	390	410	280	280	181	165	88	74	3	0	0	0
1,850	1,875	157	155	67	51	0	0	4,050	4,100	513	552	399	419	287	289	188	173	95	81	9	0	0	0
1,875	1,900	161	159	70	54	0	0	4,100	4,150	521	562	407	429	295	297	195	181	102	89	16	4	0	0
1,900	1,925	164	163	73	58	0	0	4,150	4,200	530	571	416	438	303	306	202	189	109	96	22	11	0	0
1,925	1,950	168	167	77	61	0	0	4,200	4,250	538	581	424	448	310	315	209	197	115	104	28	18	0	0
1,950	1,975	172	171	80	65	0	0	4,250	4,300	547	590	433	457	319	324	217	205	122	111	35	25	0	0
1,975	2,000	175	175	83	68	0	0	4,300	4,350	556	600	442	467	328	334	224	213	129	119	41	32	0	0
2,000	2,025	179	179	87	72	2	0	4,350	4,400	564	609	450	476	336	343	231	221	136	126	47	39	0	0
2,025	2,050	182	183	90	76	5	0	4,400	4,450	573	619	459	486	345	353	239	229	142	134	54	46	0	0
2,050	2,075	186	187	93	79	8	0	4,450	4,500	581	628	467	495	353	362	247	238	149	141	60	53	0	0
2,075	2,100	190	191	97	83	11	0	4,500	4,550	590	638	476	505	362	372	254	246	157	149	66	60	0	0
2,100	2,125	193	195	100	87	14	0	4,550	4,600	598	647	484	514	370	381	262	255	164	157	73	67	0	0
2,125	2,150	197	199	104	91	17	0	4,600	4,650	607	657	493	524	379	391	270	263	171	165	79	74	0	0
2																							



1967 State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax. A taxpayer including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gasoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

Income as shown on line 9, page 1, Form 1040 plus any nontaxable income such as social security, railroad retirement, etc.	Alabama ¹					Arizona ²					Arkansas					California ³					Colorado ²					Connecticut					District of Columbia				
	Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over				
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Under \$1,000.....	\$23	\$26	\$33	\$35	\$35	\$19	\$25	\$26	\$33	\$33	\$19	\$21	\$26	\$27	\$27	\$15	\$18	\$19	\$19	\$19	\$18	\$25	\$25	\$32	\$32	\$32	\$9	\$10	\$10	\$13	\$13	\$18	\$19	\$19	\$19
\$1,000-1,499.....	29	34	43	45	45	24	32	33	41	41	25	28	34	36	36	21	24	26	26	26	23	32	32	40	40	40	13	15	15	18	18	24	26	26	26
\$1,500-1,999.....	36	42	53	57	57	30	39	41	49	49	30	35	42	45	45	27	31	34	34	34	28	39	39	48	48	48	17	20	20	22	23	30	32	32	32
\$2,000-2,499.....	42	50	62	67	67	35	45	47	56	56	35	41	50	53	54	33	38	41	42	42	33	45	46	55	55	56	21	24	25	26	28	36	38	38	38
\$2,500-2,999.....	48	57	70	77	77	39	51	53	63	63	40	47	56	61	62	39	44	48	49	49	38	51	53	62	62	64	25	28	30	30	32	41	44	44	44
\$3,000-3,499.....	53	64	78	86	87	43	56	59	69	70	44	53	62	68	70	44	50	55	56	56	42	56	59	68	69	71	29	32	35	34	36	46	49	50	50
\$3,500-3,999.....	58	71	85	94	96	47	61	65	75	76	48	58	68	75	77	49	56	61	62	62	46	61	65	74	76	78	33	36	39	37	40	51	54	55	55
\$4,000-4,499.....	63	77	92	102	105	51	66	70	80	82	52	63	74	81	84	54	62	67	68	68	50	66	70	79	82	85	37	40	43	40	44	55	59	60	60
\$4,500-4,999.....	68	83	99	110	113	55	71	75	85	88	56	68	80	87	91	59	67	73	74	74	53	70	75	84	88	91	41	44	47	43	48	59	64	65	65
\$5,000-5,499.....	72	89	106	118	121	59	75	80	90	94	97	59	73	85	93	64	72	79	80	80	56	74	80	89	94	97	45	48	51	46	52	63	68	70	70
\$5,500-5,999.....	76	95	112	125	129	62	79	85	94	99	103	62	77	90	99	69	77	85	86	86	59	78	85	94	100	103	49	52	55	49	56	67	72	74	74
\$6,000-6,499.....	80	100	118	132	137	65	83	90	98	104	109	65	81	95	105	109	74	82	91	92	62	82	90	99	105	109	52	56	59	52	60	71	76	78	78
\$6,500-6,999.....	84	105	124	139	144	68	87	95	102	109	115	68	85	100	111	115	78	87	96	98	65	86	94	103	110	115	55	60	63	55	63	74	80	82	82
\$7,000-7,499.....	88	110	130	146	151	71	91	99	106	114	120	71	89	105	117	121	82	92	101	103	68	90	98	107	115	121	58	64	67	58	67	77	84	86	86
\$7,500-7,999.....	92	115	136	153	158	74	95	103	110	119	125	74	93	109	122	127	86	97	106	108	71	94	102	111	120	126	61	68	71	61	69	80	88	90	90
\$8,000-8,499.....	96	120	141	159	165	77	99	107	114	124	130	77	97	113	127	133	90	102	111	113	74	98	106	115	125	131	64	71	75	63	72	83	92	94	94
\$8,500-8,999.....	99	125	146	165	172	80	102	111	118	128	135	80	101	117	132	138	94	107	116	118	77	101	110	119	130	136	67	74	79	65	75	86	96	98	98
\$9,000-9,499.....	102	130	151	171	179	83	105	115	122	132	140	82	105	121	137	143	98	111	121	123	80	104	114	123	135	141	70	77	82	67	78	89	100	102	102
\$9,500-9,999.....	105	134	156	177	185	85	108	118	125	136	145	84	109	125	142	148	102	115	126	128	82	107	118	126	139	146	73	80	85	69	81	92	103	106	106
\$10,000-10,999.....	110	141	163	186	195	89	113	125	130	143	152	88	114	131	149	156	108	121	134	136	86	112	124	131	145	153	78	85	91	73	86	97	108	112	112
\$11,000-11,999.....	117	150	173	198	208	94	119	132	137	151	161	93	122	138	156	166	116	130	144	146	91	118	132	138	154	163	85	92	98	77	93	103	115	120	120
\$12,000-12,999.....	123	159	182	209	220	99	125	139	143	159	170	98	129	146	167	176	124	139	153	156	96	124	139	145	162	172	91	98	105	81	99	109	122	127	127
\$13,000-13,999.....	129	168	191	220	232	104	131	146	149	167	179	103	136	153	176	186	132	147	162	165	101	130	146	151	170	181	97	105	112	85	105	115	128	134	134
\$14,000-14,999.....	135	176	200	231	244	109	137	153	155	174	187	108	142	160	185	195	139	155	171	174	106	136	153	157	178	190	103	111	119	89	110	121	134	141	141
\$15,000-15,999.....	141	184	209	241	256	114	142	160	161	181	195	112	148	167	193	204	146	163	180	183	110	141	160	163	186	198	109	117	126	93	115	126	140	148	148
\$16,000-16,999.....	147	192	217	251	267	119	147	166	167	188	203	116	154	174	201	213	153	171	189	192	114	146	167	169	194	206	115	123	133	97	120	131	146	155	155
\$17,000-17,999.....	152	200	225	261	278	123	152	172	173	195	211	120	160	181	209	222	160	179	198	201	118	151	173	175	201	214	121	129	140	101	125	136	152	162	162
\$18,000-18,999.....	157	207	233	271	289	127	157	178	179	202	219	124	166	187	217	231	167	187	207	210	122	156	179	181	208	222	127	135	146	105	130	141	158	168	168
\$19,000-19,999.....	162	214	241	280	300	131	162	184	185	209	226	128	172	193	225	239	174	194	215	219	126	161	185	186	215	230	132	141	152	109	135	146	164	174	174
\$20,000 and over.....	167	221	249	289	311	135	167	190	190	215	233	132	177	199	233	247	181	201	223	227	130	166	191	191	222	238	137	147	158	113	140	151	170	180	180

Income as shown on line 9, page 1, Form 1040 plus any nontaxable income such as social security, railroad retirement, etc.	Florida					Georgia					Hawaii					Idaho					Illinois ³					Indiana					Iowa				
	Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over				
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Under \$1,000.....	\$9	\$13	\$13	\$13	\$13	\$21	\$24	\$30	\$32	\$32	\$36	\$47	\$48	\$55	\$53	\$17	\$23	\$23	\$31	\$31	\$25	\$33	\$37	\$46	\$46	\$46	\$13	\$17	\$19	\$23	\$23	\$23	\$24	\$24	\$24
\$1,000-1,499.....	13	18	19	19	19	27	32	39	42	42	46	59	61	67	67	22	29	30	39	39	32	42	48	58	58	58	17	22	24	29	29	29	30	30	31
\$1,500-1,999.....	17	23	24	24	24	33	39	47	52	52	56	71	74	82	82	27	36	37	47	47	39	52	59	70	70	71	21	27	30	35	35	35	37	37	38
\$2,000-2,499.....	21	28	29	29	29	38	46	55	61	61	65	82	86	95	95	32	42	44	54	54	46	61	69	81	81	83	24	32	35	41	41	42	43	45	45
\$2,500-2,999.....	25	32	34	34	34	43	52	63	69	69	73	92	97	107	107	36	48	51	60	60	52	69	78	90	91	95	27	36	40	46	46	48	49	51	51
\$3,000-3,499.....	29	36	39	39	39	48	58	70	77	77																									



1967 State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax. A taxpayer, including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gasoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

Income as shown on Form 1040, plus any nontaxable income such as social security, railroad retirement, etc.	Kansas					Kentucky					Louisiana ¹					Maine					Maryland					Massachusetts					Michigan					Minnesota				
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Under \$1,000	\$19	\$24	\$26	\$31	\$31	\$20	\$23	\$28	\$30	\$30	\$12	\$13	\$17	\$18	\$18	\$13	\$15	\$21	\$21	\$21	\$10	\$10	\$10	\$14	\$15	\$15	\$4	\$7	\$9	\$25	\$34	\$36	\$43	\$43	\$43	\$5	\$6	\$7	\$8	\$9
\$1,000-1,999	24	31	34	43	43	24	31	34	43	43	20	27	28	30	30	23	28	34	34	34	18	18	18	24	25	25	6	8	9	32	43	46	56	56	56	6	7	8	9	10
\$2,000-2,999	34	44	48	55	55	36	43	52	56	56	26	30	38	40	40	33	40	48	48	48	26	26	26	33	35	35	10	14	16	46	61	66	77	77	77	10	11	12	13	14
\$3,000-3,999	38	49	55	62	62	41	49	59	63	64	36	40	48	50	50	38	46	54	54	54	30	30	30	38	40	40	11	16	18	52	69	75	85	85	85	12	13	14	15	16
\$4,000-4,999	42	54	61	70	70	45	54	65	70	71	40	45	54	56	56	42	50	59	59	59	33	33	33	41	43	43	12	18	20	57	76	84	95	95	95	13	14	15	16	17
\$5,000-5,999	46	59	67	77	77	49	59	71	77	78	43	50	60	62	62	46	55	64	64	64	36	36	36	44	46	46	13	20	22	62	83	92	106	106	106	14	15	16	17	18
\$6,000-6,999	49	64	72	80	80	52	63	75	81	82	46	54	64	66	66	49	58	68	68	68	38	38	38	46	48	48	14	22	24	67	89	99	115	115	115	15	16	17	18	19
\$7,000-7,999	52	69	77	85	85	55	67	80	86	87	49	58	68	70	70	52	62	72	72	72	41	41	41	49	51	51	15	24	26	72	95	106	123	123	123	16	17	18	19	20
\$8,000-8,999	55	73	82	90	90	58	71	84	90	91	52	62	72	74	74	55	66	76	76	76	44	44	44	52	54	54	16	26	28	77	101	113	131	131	131	17	18	19	20	21
\$9,000-9,999	58	77	86	95	95	61	75	88	94	95	55	66	76	78	78	58	69	79	79	79	47	47	47	55	57	57	17	28	30	81	105	117	135	135	135	18	19	20	21	22
\$10,000-10,999	61	81	90	100	100	64	79	92	98	99	58	69	79	81	81	61	72	82	82	82	50	50	50	58	60	60	18	30	32	85	109	121	139	139	139	19	20	21	22	23
\$11,000-11,999	64	85	94	104	104	67	82	95	101	102	61	72	82	84	84	64	75	85	85	85	53	53	53	61	63	63	19	32	34	88	112	124	142	142	142	20	21	22	23	24
\$12,000-12,999	67	89	100	110	110	70	85	98	104	105	64	75	85	87	87	67	78	88	88	88	56	56	56	64	66	66	20	34	36	91	115	127	145	145	145	21	22	23	24	25
\$13,000-13,999	70	93	104	114	114	73	88	101	107	108	67	78	88	90	90	70	81	91	91	91	59	59	59	67	69	69	21	36	38	94	118	130	148	148	148	22	23	24	25	26
\$14,000-14,999	73	97	108	118	118	76	91	104	110	111	70	81	91	93	93	73	84	94	94	94	62	62	62	70	72	72	22	38	40	97	121	133	151	151	151	23	24	25	26	27
\$15,000-15,999	76	101	112	122	122	79	94	107	113	114	73	84	94	96	96	76	87	97	97	97	65	65	65	73	75	75	23	40	42	101	125	137	155	155	155	24	25	26	27	28
\$16,000-16,999	79	105	116	126	126	82	97	110	116	117	76	87	97	99	99	79	90	100	100	100	68	68	68	76	78	78	24	42	44	105	129	141	159	159	159	25	26	27	28	29
\$17,000-17,999	82	107	118	128	128	85	100	113	119	120	79	90	100	102	102	82	93	103	103	103	71	71	71	79	81	81	25	44	46	109	133	145	163	163	163	26	27	28	29	30
\$18,000-18,999	85	111	122	132	132	88	103	116	122	123	82	93	103	105	105	85	96	106	106	106	74	74	74	82	84	84	26	46	48	113	137	149	167	167	167	27	28	29	30	31
\$19,000-19,999	88	115	126	136	136	91	106	119	125	126	85	96	106	108	108	88	99	109	109	109	77	77	77	85	87	87	27	48	50	117	141	153	171	171	171	28	29	30	31	32
\$20,000 and over	91	119	130	140	140	94	109	122	128	129	88	99	109	111	111	91	102	112	112	112	80	80	80	88	90	90	28	50	52	121	145	157	175	175	175	29	30	31	32	33

¹ Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months that the taxes have been in effect.

² Local sales taxes are not included. If paid all year, add (a) 15 percent if the tax rate is 1/2 percent, or (b) 30 percent if the tax rate is 1 percent. Otherwise, add a proportionate amount.

³ Local sales taxes are included.

⁴ Local sales taxes are not included. If paid all year, add 33 percent. Otherwise, add a proportionate amount.

⁵ Local sales taxes are not included. If paid all year, add (a) 50 percent if the tax rate is 1 percent, (b) 100 percent if the tax rate is 2 percent, or (c) 150 percent if the tax rate is 3 percent. Otherwise, add a proportionate amount.



1967 State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than the amount shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax away from the table to the amount shown. Do not include the amount of the sales tax on the purchase of a new vehicle, including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gasoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

Income as shown on line 9, page 1, Form 1040 plus any nontaxable income such as social security, railroad retirement, etc.	North Dakota						Ohio						Oklahoma ¹						Pennsylvania						Rhode Island						South Carolina						South Dakota					
	Family Size (Persons)						Family Size (Persons)						Family Size (Persons)						Family Size (Persons)						Family Size (Persons)						Family Size (Persons)						Family Size (Persons)					
	3 & Over						3 & Over						3 & Over						4 or under						3 & Over						3 & Over						3 & Over					
	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over
Under \$1,000	\$16	\$21	\$23	\$27	\$27	\$27	\$9	\$12	\$12	\$12			\$13	\$14	\$17	\$18	\$18		\$14	\$22	\$22			\$17	\$20	\$26	\$26	\$26	\$20	\$23	\$28	\$30	\$30	\$20	\$25	\$26	\$31	\$31	\$31			
\$1,000-1,499	21	27	30	35	35	35	13	16	16	16			17	19	23	24	24		20	29	29			23	27	34	35	35	32	37	45	48	48	25	32	34	40	40	40			
\$1,500-1,999	26	33	37	42	42	44	17	21	21	21			21	23	28	30	30		26	36	36			30	35	43	44	44	32	37	45	48	48	30	39	42	49	49	49			
\$2,000-2,499	30	39	43	49	49	52	21	26	26	26			24	27	33	35	36		32	43	43			36	42	51	52	52	37	44	52	56	56	35	45	49	57	57	58			
\$2,500-2,999	34	44	49	55	56	59	25	30	31	31			27	31	37	40	41		37	49	49			42	49	58	60	60	46	56	69	74	74	40	51	56	64	64	66			
\$3,000-3,499	38	49	54	61	62	66	29	34	36	36			30	35	41	45	46		42	55	55			48	55	65	68	68	42	50	66	72	72	44	57	62	71	71	74			
\$3,500-3,999	42	53	59	66	68	73	33	38	41	41			33	39	45	50	51		47	61	61			54	61	71	75	75	50	61	72	79	79	48	62	68	77	77	82			
\$4,000-4,499	45	57	64	71	74	79	37	42	45	46			36	42	49	54	56		52	67	67			59	67	77	82	82	54	66	78	86	86	52	67	74	83	84	89			
\$4,500-4,999	48	61	69	76	80	85	40	46	49	51			38	45	53	58	60		57	72	72			64	73	83	89	89	58	71	84	93	93	56	72	80	89	90	96			
\$5,000-5,499	51	65	74	81	85	91	43	50	53	55			40	48	57	62	64		62	77	77			69	79	89	95	95	62	76	89	99	100	59	77	85	94	96	103			
\$5,500-5,999	54	69	78	86	90	97	46	54	57	59			42	51	60	66	68		67	82	82			74	85	95	101	101	65	81	94	105	107	62	81	90	99	102	110			
\$6,000-6,499	57	73	82	90	95	103	49	58	61	63			44	54	63	70	72		72	87	87			79	90	100	107	107	68	86	99	111	113	65	85	95	104	108	116			
\$6,500-6,999	60	77	86	94	100	108	52	62	65	67			46	57	66	74	76		76	92	92			84	95	105	113	113	71	90	104	116	119	68	89	100	109	114	122			
\$7,000-7,499	63	80	90	98	105	113	55	66	69	71			48	60	69	78	80		80	97	97			89	100	110	119	119	74	94	109	121	125	71	93	105	114	120	128			
\$7,500-7,999	65	83	94	102	110	118	58	69	73	75			50	63	72	82	84		84	101	101			94	105	115	125	125	77	98	114	126	131	74	97	110	119	125	134			
\$8,000-8,499	67	86	98	106	115	123	61	72	77	79			52	66	75	85	88		88	105	105			99	110	120	130	131	80	102	118	131	137	77	101	115	124	130	140			
\$8,500-8,999	69	89	102	110	119	128	64	75	81	83			54	69	78	88	92		92	109	109			104	115	125	135	137	83	106	122	136	143	80	105	119	128	135	146			
\$9,000-9,499	71	92	106	113	123	133	67	78	84	87			56	71	81	91	95		96	113	113			108	120	129	140	143	86	110	126	141	148	83	109	123	140	152				
\$9,500-9,999	73	95	109	116	127	137	70	81	87	90			58	73	83	94	98		100	117	117			112	125	133	145	149	89	114	130	146	153	85	112	127	136	145	157			
\$10,000-10,999	77	100	114	121	133	144	74	86	93	96			60	76	87	99	103		107	123	123			119	132	140	153	157	93	119	136	153	161	89	117	133	141	152	165			
\$11,000-11,999	81	106	121	128	141	153	80	92	100	104			64	81	92	105	110		115	131	133			128	142	149	163	169	98	127	144	162	172	94	124	141	149	162	176			
\$12,000-12,999	85	112	128	135	149	162	86	98	107	112			68	86	97	111	117		123	139	142			137	151	158	173	180	103	134	152	171	182	99	130	149	157	171	186			
\$13,000-13,999	89	117	134	141	157	170	92	104	114	120			71	91	102	117	123		130	147	151			145	160	168	183	191	108	141	160	180	192	104	136	157	164	180	196			
\$14,000-14,999	93	122	140	147	165	178	98	110	121	128			74	96	107	123	129		137	154	160			153	169	174	192	202	113	148	167	189	202	109	142	161	171	189	206			
\$15,000-15,999	97	127	146	153	172	186	104	116	128	135			77	100	112	129	135		144	161	169			161	178	182	201	212	117	154	174	197	211	113	148	171	178	198	216			
\$16,000-16,999	101	132	152	159	179	194	109	122	135	142			80	104	117	134	141		151	168	177			169	186	190	210	222	121	160	181	205	220	117	154	178	185	206	225			
\$17,000-17,999	105	137	158	165	186	202	114	128	142	149			83	108	121	139	147		158	175	185			176	194	198	219	232	125	166	187	213	229	121	160	185	202	214	234			
\$18,000-18,999	109	142	164	170	193	210	119	134	149	156			86	112	125	144	153		165	182	193			185	202	205	228	242	129	172	193	221	238	125	166	192	199	222	243			
\$19,000-19,999	112	146	169	175	200	217	124	140	155	163			88	116	129	149	159		172	189	201			193	210	212	236	252	133	178	199	228	247	129	171	198	205	230	252			
\$20,000 and over	115	150	174	180	206	224	129	145	161	170			90	120	135	154	165		179	196	209			200	218	219	244	262	137	184	205	235	256	133	176	204	211	238	261			

Income as shown on line 9, page 1, Form 1040 plus any nontaxable income such as social security, railroad retirement, etc.	Tennessee ²						Texas ³						Utah ⁴						Virginia ⁵						Washington						West Virginia						Wis.		Wyoming ⁶					
	Family Size (Persons)						Family Size (Persons)						Family Size (Persons)						Family Size (Persons)						Family Size (Persons)						Family Size (Persons)						Sales Tax Deduction		Family Size (Persons)					
	3 & Over						3 & Over						3 & Over						3 & Over						3 & Over						3 & Over								3 & Over					
	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over		
Under \$1,000	\$21	\$23	\$29	\$30	\$30	\$7	\$10	\$10	\$10			\$23	\$31	\$31	\$40	\$40	\$40		\$17	\$18	\$24	\$26	\$26	\$26	\$35	\$35	\$46	\$46	\$46	\$18	\$20	\$26	\$27	\$27	\$6	\$18	\$24	\$24	\$30	\$30	\$30			
\$1,000-1,499	27	31	38	40	40	10	13	14	14			30	40	40	51	51	51		21	24	31	33	33		33	45	58	58	58	28	34	43	46	46	8	23	30	31	38	38	38			
\$1,500-1,999	33	38	46	49	50	13	16	18	18			37	49	50	61	61	61		26	30	38	42	42		41	56	70	70	70	29	34	42	45	45	11	28	37	38	46	46	46			
\$2,000-2,499	38	45	54	58	58	16	19	21	21			44	57	59	70	70	70		30	36	45	49	49		49	65	80	80	80	34	40	49	53	53	14	32	43	44	53	53	53			
\$2,500-2,999	43	51	61	66	66	19	22	24	24			50	64	67	79	79	79		34	41	51	56	56		56	74	90	90	91	39	46	56	61	61	17	36	49	50	59	59	60			
\$3,000-3,499	48	57	67	73	74	21	25	27	27			55	71	75	86	86	88		38	46	56	62	63		62	82	85	99	100	43	51	62	68	68	19	40	54	56	65	65	67			
\$3,500-3,999	52	63	73	80	81	23	28	30	30			60	78	82	93	94	97		42	51	61	68	70		68	88	93	108	110	47	56	68	75	75	21	44	59	62	71	71	74			
\$4,000-4,499	56	68	79	87	88	25	31	33	33			65	84	89	100	102	106		45	55	66	74	76		73	96	101	116	119	51	61	74	81	82	23	48	63	67	76	77	80			
\$4,500-4,999	60																																											

¹ Local sales taxes are not included. Add 50 percent if paid all year. Otherwise, add a proportionate amount.

² Local sales taxes are not included. Add 33 percent if paid all year. Otherwise, add a proportionate amount.

³ Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months that the taxes have been in effect.

* Local sales taxes are included.

³ Local sales taxes are included. Taxpayers not paying local sales taxes should use $\frac{2}{3}$ of the amount allowed by the table.

* Local sales taxes are not included. Add 10 percent if paid through June 30.

B-1—Instructions for Schedule B (Form 1040)

Pensions • Annuities • Rents • Royalties • Partnerships • Small Business Corporations • Estates • Trusts • Retirement Income Credit

Part I**PENSIONS AND ANNUITIES**

Noncontributory Annuities.—If you did not contribute to the cost and were not subject to tax on your employer's contributions, the full amount of your annuity or pension must be included in income.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part I is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part I for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your excludable portion each year. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the amount contributed by the employee will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him, plus the contributions made by the employer on which the employee was previously taxed), thereafter, all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died

before receiving any annuity or pension payments.

Example: An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee, and the employee had received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to \$5,000. (For details see Document No. 5018, Retirement Income and Credit, which may be obtained from the District Director.)

Part II**RENTS**

If you are not engaged in selling real estate to customers, but receive rent from property you own or control report the total amount in column 2. If you received property other than money as rent, report its fair market value.

In the case of buildings you can deduct depreciation, as explained on page B-2. You can also deduct all ordinary and necessary expenditures on the property, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements, but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs, but not the cost of major improvements such as a new roof or remodeling. You cannot deduct the value of your own labor.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented part. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals received should be reported as business

income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in this part. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

ROYALTIES

Report in column 3 royalties from oil, gas or mineral properties, and royalties from copyrights and patents. However, if you hold an operating oil, gas, or mineral interest, report gross income and expenses on separate Schedule C, Form 1040. Under certain circumstances, amounts received on the disposal of coal and iron ore may be treated as the sale of a capital asset. (See Document No. 5048, Sales and Exchanges of Assets, available at the District Director's office.)

If State or local taxes were withheld from oil or gas payments you received, report in column 3 the gross amount of royalty, and show such taxes withheld by the producer in column 6, other expenses.

Part III**PARTNERSHIPS, ESTATES OR TRUSTS, ETC.**

Partnerships.—If you are a member of a partnership, joint venture, or the like, include in Part III your share of the ordinary income (whether actually received by you or not), or the net loss for the taxable year which ends within or with the year covered by your return. However, losses will only be allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred.

Items of income, deductions, etc., to be carried to your individual return are shown in Schedule K of the partnership return. Your share of income from the following sources should be entered on the appropriate lines and schedules of your return:

- Dividends from qualifying domestic corporations.
- Salaries and interest paid by the partnership.
- Gains from the sale or exchange of capital assets and certain other property.

Also, include your share of the specially allocated income and deduction items. (See instructions on page B-2 for limitations on additional first-year depreciation.)

The individual partner must include his distributive share of partnership

income (or loss) from the operation of a trade or business in his net earnings from self-employment. The partner's share of such partnership income (or loss) which constitutes net earnings from self-employment should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax. For further details see Document No. 5179, Partnerships, which may be obtained from the District Director.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income on line 2 of this part, except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends exclusion. Your share of any net operating loss may not exceed the adjusted basis of your stock plus the adjusted basis of any indebtedness of the corporation to you.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income, whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends from qualifying domestic corporations.

Gains from the sale or exchange of capital assets and certain other property.

All other taxable income from estates and trusts should be included in this part. Any depreciation which is allocable to you on estate or trust property may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

Part IV

DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business, or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade, nor to land, apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property.

Similar assets may be grouped together as one item for reporting purposes.

In computing the basis on which depreciation may be taken for personal property other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62-21, dated July 12, 1962 (supplemented by Revenue Procedure 65-13), gives alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories, not item-by-item) are, in most cases, substantially shorter than those used prior to Revenue Procedure 62-21. These guideline lives and rules are applicable to all depreciable property, including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under Revenue Procedures 62-21, 65-13, and previously prescribed rules and standards.

Depreciation Methods.—Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards.

Straight-Line Method.—To compute the deduction, determine the cost or other basis of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset. The answer is the depreciation deduction.

Declining Balance Method.—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. The rate of depreciation for used property under this method may not exceed $1\frac{1}{2}$ times the applicable straight-line rate.

Special Rules for New Assets.—The cost or other basis of a new asset may also be depreciated under any of the following methods, provided that (a) the asset is tangible, (b) it has an

estimated useful life of 3 years or more to the taxpayer, and (c) the original use of the asset commenced with the taxpayer. However, see paragraph (4) below, with respect to certain real property.

(1) **Declining balance method.**—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(2) **Sum of the years-digits method.**—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed), and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life, this sum would be 15 ($5+4+3+2+1$). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable; for the second year, four-fifteenths, etc.

(3) **Other methods.**—A taxpayer may use any consistent method which does not result at the end of any year in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the 200% declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

(4) **Real property.**—In general, the methods described in paragraphs (1), (2), and (3) do not apply to real property which was constructed, reconstructed, or erected between October 9, 1966, and May 24, 1967. For special rules concerning this period see Document No. 5050, Depreciation, Investment Credit, Amortization, and Depletion, which may be obtained from the District Director.

Additional First-Year Depreciation.—You may elect to write off in the year assets are first subject to depreciation, 20 percent of the cost (before adjustment for salvage value) of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return), the additional depreciation is limited to \$2,000 (\$4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which was not acquired from a person (other than a brother or sister) whose relationship to

the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset, reduced by the first-year depreciation.

The total additional first-year depreciation for the year should be entered on the line provided in the depreciation schedule. It is not to be included on the line used to show the regular depreciation of an asset.

Complete the "Summary of Depreciation," showing the amounts computed under the methods and procedures indicated.

Part V

RETIREMENT INCOME CREDIT

You may qualify for this credit, which is generally 15 percent of retirement income, if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a rea-

sonable allowance as compensation for the personal services you rendered, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income for the purpose of determining whether you qualify. If a husband and wife both qualify, and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.

(b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents and dividends which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Roy-

alties are not considered rents for this purpose.)

Except as provided in the "Alternative computation," the amount of the retirement income used for the credit computation may not exceed \$1,524 reduced by (a) Any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injury or sickness or under accident or health plans. (b) Certain adjustments for earned income.

Alternative Computation.—The maximum amount of retirement income to be used in figuring the credit for retirement income is \$2,286 for taxpayers who file joint returns (both 65 years of age or over) but who would otherwise be limited to \$1,524 because either the husband or wife did not have earned income in excess of \$600 in each of any 10 prior calendar years.

If you meet these requirements, also complete the Alternative Computation to determine which computation results in the larger credit.

B-3

CUT ALONG THIS LINE

Other Internal Revenue publications containing helpful tax information . . .

YOUR FEDERAL INCOME TAX, 1968 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 160 pages with illustrations. 50 cents per copy

TAX GUIDE FOR SMALL BUSINESS, 1968 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 160 pages with illustrations. 50 cents per copy

They will be available on or about December 15 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C. 20402. Indicate the number of each publication desired in the boxes provided below and remit by check or money order.

YOUR FEDERAL INCOME TAX

TAX GUIDE FOR SMALL BUSINESS

U.S. GOVERNMENT PRINTING OFFICE
DIVISION OF PUBLIC DOCUMENTS
WASHINGTON, D.C. 20402

OFFICIAL BUSINESS

RETURN AFTER 5 DAYS



YF



TG

POSTAGE AND FEES PAID
U.S. GOVERNMENT PRINTING OFFICE

Name _____

Street address _____

City, State, and ZIP Code _____

1967

Name and address as shown on page 1, Form 1040

1 How many months in 1967 did you own this business?

27	Net profit (or loss) (subtract line 26 from line 10). Enter here; in Schedule C-3, line 1; and on Form 1040, page 2, Part II, line 4	
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C

[illegible]

SCHEDULE C-3
(Form 1040)U.S. Treasury Department
Internal Revenue Service**Computation of Social Security Self-Employment Tax**Attach this schedule to your income tax return, Form 1040
See instructions on page 2**1967**

- ▶ If you had wages, including tips, of \$6,600 or more which were subject to social security taxes, do not fill in this page.
 ▶ Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.
 ▶ Each self-employed person must file a separate schedule.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

Social Security Number

1	Net profit (or loss) shown in Schedule C (Form 1040), line 27 (Enter combined amount if more than one business)			
2	Add to net profit (or subtract from net loss) losses of business property shown in Schedule C, line 23			
3	Total (or difference)			
4	Net Income (or loss) from excluded services or sources included on line 3 Specify excluded services or sources			
5	Net earnings (or loss) from self-employment— (a) From business (line 3 less any amount on line 4) (b) From partnerships, joint ventures, etc. (other than farming) (c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only if you have filed or are filing Form 2031 (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040) (e) From service with a foreign government or International organization			
6	Total net earnings (or loss) from self-employment reported on line 5. Enter here and in Item F below (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)			
7	The largest amount of combined wages and self-employment earnings subject to social security tax is	\$	6,600	00
8	(a) Total "F.I.C.A." wages as indicated on Form W-2. (b) Unreported tips, if any, subject to F.I.C.A. tax from Form 4137, line 9 (c) Total of lines 8(a) and 8(b). Enter here and in item G below			
9	Balance (subtract line 8(c) from line 7)			
10	Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below			
11	Self-employment tax—If line 10 is \$6,600, enter \$422.40; if less, multiply the amount on line 10 by 6.4%. Enter this amount here and on page 1, line 15, Form 1040			

Do not detach

Schedule C-3 (Form 1040)

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE
(Form 1040)U.S. Treasury Department
Internal Revenue Service**U.S. Report of Self-Employment Income**

For crediting to your social security account

1967

Indicate year covered by this return (even though income was received only in part of year):

- A Calendar year 1967 ☐; or other taxable year beginning, 1967, ending
 If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)

C BUSINESS ADDRESS (number and street, city or post office, State, ZIP code)

D SOCIAL SECURITY NUMBER OF PERSON
NAMED IN ITEM E BELOW

PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

E PRINT OR TYPE HOME ADDRESS (number and street or rural route)

(City or post office, State, and ZIP code)

PLEASE DO NOT WRITE IN THIS SPACE

F ENTER AMOUNT
FROM LINE 6 \$G ENTER AMOUNT FROM
LINE 8(c) IF ANY \$H ENTER AMOUNT
FROM LINE 10 \$**SE**

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

Page 2

In general, every individual deriving self-employment income from a trade or business or from a partnership is subject to the self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

If you have conscientious objections to social security insurance because you adhere to the established teachings of a religious sect of which you are a member, you may file Form 4029, Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits, to obtain exemption from self-employment tax. If you have filed Form 4029, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form 1040.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any District Director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, together with a dated and signed statement indicating that you desire to be covered under the Social Security Act, and then file Form 2031 as promptly as possible.

Ministers and members of religious orders who elect coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U.S. citizens employed by foreign governments or international organizations.—A U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the Schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Report farm income and net earnings from farm self-employment on Schedules F and F-1 (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as: (a) a public official, including a notary public; (b) an employee or employee representative under the railroad retirement system; or (c) an employee (except as indicated above).

Note.—Income of an employee over 18 from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Schedule B (Form 1040), Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist

camp, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. Report these amounts on page 2, Part II, Form 1040.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

MORE THAN ONE TRADE OR BUSINESS.—If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C-3, including Schedule SE, for any one year.

JOINT RETURNS.—Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 27 of each separate Schedule C should be entered on page 2, Part II, line 4, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on page 1, line 15, Form 1040.

COMMUNITY INCOME.—For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on page 2, Part II, line 4, Form 1040) on the basis of the community property laws.

PARTNERSHIPS.—In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Schedule B (Form 1040), Part III, for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040)).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult any Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1967

U.S. Treasury Department—Internal Revenue Service

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (loss) on page 2, Part II, line 4, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040). If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity and product.—Give the one business activity that accounts for the largest percentage of gross income included on page 1, line 1, of Schedule C. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

Item D—Business address.—If business is actually conducted at address shown on page 1, Form 1040, write "same" on this line. Enter business address only if different from address shown on page 1, Form 1040. Use street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, etc. **Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1964, 1965, 1966, and 1967 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C. 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see the instructions for Form

1040. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedures 62-21 and 65-13. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed. Complete the "Summary of Depreciation" showing the amounts computed under the methods and procedures indicated.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 20—Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, if not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance proceeds, salvage value, and deductible loss.

Line 24—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be attached to your return.

Line 25—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 7 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

Information returns.—You may be required to file information returns for certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

1967

Attach this schedule to your income tax return, Form 1040

Name and address as shown on page 1 of Form 1040

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1 _____								

- [illegible]

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.



a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1 _____				

f. Depreciation allowed (or allowable) since acquisition		g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lessor of f-2 or h) DR (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963				

- 16-79725-1

Schedule D (Form 1040) 1967

Page 2

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1 Enter gain from Part II, line 3						
2 Enter your share of partnership and fiduciary gain (or loss) from property other than capital assets						
3 Net gain (or loss) from lines 1 and 2. Enter here and in Part IV, line 3.						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1 Net gain (or loss) from Part I, line 12 or 13	
2 Total ordinary gain from Part II, line 2	
3 Net gain (or loss) from Part III, line 3	
4 Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on page 2, Part II, line 5, Form 1040	

COMPUTATION OF ALTERNATIVE TAX—It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$52,000, or (c) as a head of household with taxable income exceeding \$38,000.

1 Enter the amount from page 1, line 11d, Form 1040	
2 Enter amount from Part I, line 11, on reverse side	
3 Subtract line 2 from line 1	
4 Enter tax on amount on line 3 (use applicable tax rate schedule on page 11 of Form 1040 instructions)	
5 Enter 50% of line 2	
6 Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on page 1, line 11d, Form 1040, enter this alternative tax on page 1, line 12, Form 1040 and write "Alternative" to left of entry	

INSTRUCTIONS (References are to the Internal Revenue Code)**GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.**—Report details in appropriate part or parts.

In column (c) of Part I and column (a) of Parts II and III use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding 1 year from date of issue;
- (f) certain copyrights, literary, musical, or artistic compositions, etc.; or
- (g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a).)

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the

total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part III of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

- (a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months.
- (b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more.
- (c) the cutting of timber or the disposal of timber, coal, or domestic iron ore, to which section 631 applies, and
- (d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Gain from disposition of depreciable property under sections 1245 and 1250—assets held more than 6 months (Part II).—(Report any gain from such property held for 6 months or less in Part III.) Except as provided below section 1245 property means depreciable (a) personal property (other than livestock) including intangible personal property; (b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities; and (c) elevators and escalators.

Except as provided below section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) for exceptions and limitations involving: (a) disposition by gift; (b) transfers at death; (c) certain tax-free transactions; (d) like kind exchanges, involuntary conversions; (e) sales or exchanges to effectuate FCC policies and exchanges to comply with S.E.C. orders; (f) property distributed by a partnership to a partner; and (g) disposition of principal residence (section 1250 only).

Column f of Part II.—In computing depreciation allowed or allowable for elevators or escalators, enter in column f-1 depreciation prior to July 1, 1963, and in column f-2 depreciation after June 30, 1963.

(Instructions continued on reverse side of duplicate)

Schedule D (Form 1040) 1967

Page 2

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1 Enter gain from Part II, line 3						
2 Enter your share of partnership and fiduciary gain (or loss) from property other than capital assets						
3 Net gain (or loss) from lines 1 and 2. Enter here and in Part IV, line 3						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1 Net gain (or loss) from Part I, line 12 or 13	
2 Total ordinary gain from Part II, line 2	
3 Net gain (or loss) from Part III, line 3	
4 Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on page 2, Part II, line 5, Form 1040	

COMPUTATION OF ALTERNATIVE TAX—It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$52,000, or (c) as a head of household with taxable income exceeding \$38,000.

1 Enter the amount from page 1, line 11d, Form 1040	
2 Enter amount from Part I, line 11, on reverse side	
3 Subtract line 2 from line 1	
4 Enter tax on amount on line 3 (use applicable tax rate schedule on page 11 of Form 1040 instructions)	
5 Enter 50% of line 2	
6 Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on page 1, line 11d, Form 1040, enter this alternative tax on page 1, line 12, Form 1040 and write "Alternative" to left of entry	

INSTRUCTIONS (Continued from reverse side of original)

Column i of Part II, section 1250 property only.—If held for more than 6 months, but not more than 1 year, enter the smaller of (1) column h, or (2) column f-2.

If held for more than 1 year, enter the result of multiplying the smaller of (1) column h, or

(2) column f-2 less the amount of depreciation computed for the same period using the straight line method,

by the percentage obtained by subtracting from 100%, one percentage point for each full month held in excess of 20 months.

Where substantial improvements have been made within the preceding 10 years, see section 1250(f).

Basis.—In determining gain or loss use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015(d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014.

Installment sales.—If you sold personal property for more than \$1,000 or real property regardless of amount, you may be eligible to report any gain under the installment plan if (1) there is no payment in the year of sale, or (2) the payments in the year of sale do not exceed 30 percent of the selling price. The election must be made in the year of sale even though no payment was received in that year. See section 453.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Sale of personal residence.—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

- (a) within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or
- (b) within 1 year after (or before) the sale, you begin construction of a new residence and use it as your principal residence not later than 18 months after the sale.

If you sold property for \$20,000 or less on or after your 65th birthday which was owned and used by you as your principal residence for at least 5 of the last 8 years any gain on the sale need not be included in income. If the property was sold for more than \$20,000 part of the gain must be taken into income.

Document No. 5017, Selling Your Home, is available free at any Internal Revenue Service office.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (i) and describe in column (b), Part I. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Limitation on allowable capital losses.—If line 10, Part I, shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) line 11b (or line 9 if tax table is used), page 1, Form 1040 computed without capital gains (losses), or (2) \$1,000. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." Any such carryover loss may be carried forward indefinitely. Capital losses retain their character as either short-term or long-term when carried over to the succeeding year. To the extent the net capital losses are deducted from ordinary income, the net short-term capital loss must be considered as deducted first.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family Partners and partnerships see section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be included with the amount claimed on line 19, page 1, Form 1040. The remaining 75 percent should be added to the basis of your stock.

Losses on small business stock.—If you had a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

**SCHEDULE F
(Form 1040)**U.S. Treasury Department
Internal Revenue Service**Schedule of Farm Income and Expenses**

(Compute social security self-employment tax on Schedule F-1 (Form 1040))

Attach this schedule to your income tax return, Form 1040

1967

Name and address as shown on Form 1040

Business name and address
Location of farm(s) and number of acres in each farm Employer identification number**FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD****PART I.**—Report in the applicable column below receipts from sale of livestock held primarily for sale. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule O (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle		\$	Eggs		\$	Mdse. rec'd for produce	\$
			Meat products			Machine work	
Sheep			Poultry, dressed			Wood and lumber	
Swine			Wool			Other forest products	
Poultry			Honey			Patronage dividends, per-unit	
Bees			Syrup and sugar			retains	
Grain			Other (specify):			Agricultural program payments:	
Hay						(1) In cash	
Cotton						(2) In materials and services	
Tobacco						(3) Commodity Credit loans for-	
Vegetables						feited (or under election)	
Fruits and nuts						Other (specify):	
Dairy products							
Total of columns 1, 2, and 3. Enter here and in Part IV, line 1 below							\$

PART II.—SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
.....		\$	\$	\$
.....				
.....				
.....				
Totals (enter amount from column e, in Part IV, line 2 below)		\$	\$	\$

PART III.—FARM EXPENSES FOR TAXABLE YEAR (see separate instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

F

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	\$.....	Veterinary, medicine	\$.....	Retirement plans, etc. (Other than your share— See Instructions)	\$.....
Repairs, maintenance	Gasoline, fuel, oil . . . . .	.....	Other (specify): .....	.....
Interest	Storage, warehousing . . . . .	.....	
Feed purchased	Taxes . . . . .	.....	
Seed, plants purchased	Insurance . . . . .	.....	
Fertilizers, lime	Utilities . . . . .	.....	
Machine hire	Rent of farm, pasture . . . . .	.....	
Supplies purchased	Freight, trucking . . . . .	.....	
Breeding fees	Conservation expenses . . . . .	.....	
Total of columns 1, 2, and 3. Enter here and in Part IV, line 4 below (cash method), or page 2, Part VII, line 6 (accrual method) \$.....					

PART IV.—SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1 Sale of livestock and produce raised and other farm income	\$	4 Farm expenses (from Part III)	\$
2 Profit (or loss) on sale of purchased livestock and other purchased items		5 Depreciation (from Part V)	
3 Gross profits*	\$	6 Other farm deductions (specify):	
		7 Total deductions	\$
8 Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on page 2, Part II, line 6, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1	\$		

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040).)

Page 2

[illegible]

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Proc's. 62-21 and 65-13							
2 Other							

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		\$.....		\$.....				\$.....		\$.....
Totals (enter here and in Part VII below) . . .		\$..... (Enter on line 3)		\$..... (Enter on line 4)				\$..... (Enter on line 1(b))		\$..... (Enter on line 1(a))

1(a) Inventory of livestock, crops, and products at end of year	\$.....	6 Farm expenses (from Part III). \$.....
(b) Sales of livestock, crops, and products during year		7 Depreciation (from Part V)
(c) Agricultural program payments:		8 Other farm deductions
(1) In cash		(specify):
(2) In materials and services
(3) Commodity Credit loans forfeited (or under election)
(d) Other farm income (specify):	
.....	
.....	
Total of line 1(d)
2 Total	\$.....
3 Inventory of livestock, crops, and products at beginning of year	\$.....
4 Cost of livestock and products purchased during year
5 Gross profits (subtract the sum of lines 3 and 4 from line 2)*	\$.....	Total of line 8
		9 Total deductions
		\$.....
10 Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on page 2, Part II, line 6, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1		\$.....

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040).)

**SCHEDULE F-1
(Form 1040)**U.S. Treasury Department
Internal Revenue Service**Computation of Social Security Self-Employment Tax on
Farm Earnings (for social security)**Attach this schedule to your income tax return, Form 1040
(See instructions—page 2)**1967**

- If you had wages, including tips, of \$6,600 or more which were subject to social security taxes, do not fill in this page.
 ► Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
 ► If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered in Schedule C-3 (Form 1040) on line 5(d).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

Social Security Number

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$2,400 or less, or (2) whose GROSS profits are more than \$2,400 and NET profits are less than \$1,600. If your GROSS profits from farming are not more than \$2,400 and you elect to use the optional method, you need not complete lines 1 and 2.

COMPUTATION UNDER REGULAR METHOD

1 Net farm profit (or loss) from:

- (a) Schedule F, page 1, line 8 (cash method), or page 2, line 10 (accrual method) \$.....
 (b) Farm partnerships \$.....

2 Net earnings from self-employment from farming. Add lines 1(a) and (b) \$.....

COMPUTATION UNDER OPTIONAL METHOD

- 3 If gross profits from farming are: (a) Not more than \$2,400, enter two-thirds of the gross profits }
 (b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600 } \$.....

*NOTE.—Gross profits from farming are the total of the gross profits from Schedule F, Part IV, line 3 (cash method), or Part VII, line 5 (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2. If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page.

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX

4 The largest amount of combined wages and self-employment earnings subject to social security tax is \$ 6,600 00

- 5 (a) Total "F.I.C.A." wages as indicated on Form W-2
 (b) Unreported tips, if any, subject to F.I.C.A. tax from Form 4137, line 9
 (c) Total of lines 5(a) and 5(b). Enter here and in item G below

6 Balance (subtract line 5(c) from line 4)

7 Self-employment income. Enter here and in item H of Schedule SE below your choice of EITHER:

- (a) REGULAR METHOD.—The smaller of line 2 or 6 }
 (b) OPTIONAL METHOD.—The smaller of line 3 or 6 } \$.....

8 Self-employment tax.—If line 7 is \$6,600, enter \$422.40; if less, multiply the amount on line 7 by 6.4%. Enter this amount here and on Form 1040, line 15, page 1 \$.....

Do not detach

Schedule F-1 (Form 1040)

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

**SCHEDULE SE
(Form 1040)**U.S. Treasury Department
Internal Revenue Service**U.S. Report of Self-Employment Income**

For crediting to your social security account

1967

Indicate year covered by this return (even though income was received only in part of year):

- A Calendar year 1967 ☐ or other taxable year beginning 1967, ending
 If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

C FARM ADDRESS (rural route, post office, State, and ZIP code)

D SOCIAL SECURITY NUMBER
OF PERSON NAMED
IN ITEM E BELOW

PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

E PRINT OR TYPE HOME ADDRESS (number and street, or rural route)

(City or town, State, and ZIP code)

PLEASE DO NOT WRITE IN THIS SPACE

CHECK HERE IF YOU USE
OPTIONAL METHOD. ☐F ENTER AMOUNT FROM
LINE 2 (LINE 3
IF OPTION USED) . . . \$G ENTER AMOUNT
FROM LINE
5(c), IF ANY \$H ENTER AMOUNT
FROM
LINE 7 \$**S
E**

U.S. GOVERNMENT PRINTING OFFICE

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Page 2

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

If you have conscientious objections to social security insurance because you adhere to the established teachings of a religious sect of which you are a member, you may file Form 4029, Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits, to obtain exemption from self-employment tax. If you have filed Form 4029, do not file Schedule F-1; however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form 1040.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than \$2,400, he may report two-thirds of his gross profits from farming instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$2,400 and his actual net earnings from farming are less than \$1,600, he may report \$1,600. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part II of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on page 2, Part II, line 4 or 6, Form 1040, and the combined self-employment tax should be entered on page 1, line 15, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from farming is com-

munity income, all the income from such farm operations is considered the income of the husband unless the wife exercises substantially all the management and control of the operation, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on page 2, Part II, line 4 or line 6, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part III of Schedule B for income tax purposes, and on page 1, line 1(b), of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, to report nonfarm income for social security purposes.)

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult any Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part II of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

U.S. Treasury Department—**INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1967**
Internal Revenue Service

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) the profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year plus deductions such as depreciation, etc.

ACCURAL METHOD

The gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation, report the income in Part II of Schedule B (Form 1040).

Qualified per-unit retain certificates and patronage dividends received from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Non-qualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

Income from farming is subject to the self-employment tax. (See page 2 of Schedule F-1 (Form 1040).) If you have filed Form 4029, do not file Schedule F-1, however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form 1040.

If you use the "cash method," include in income any Federal gasoline tax claimed as a credit on Form 1040 for the prior year. However, if you use the "accrual method," include in income any Federal gasoline tax you are claiming as a credit on Form 1040 for this year.

Agriculture Program Payments.

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans Forfeited (or under election).—If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include these amounts in income when received. If you made this election, or delivered or forfeited the pledged commodity, enter the amounts received on this line. If you made such an election, attach to your return a statement showing details of such loans. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

EXPENSES AND OTHER DEDUCTIONS

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work

except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided on page 1, Part III, column 3, of Schedule F. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Automobile expenses, Special Rule.—See page 7 of the Form 1040 Instructions for optional method.

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or \$5,000 whichever is lesser.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, if not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

Additional information available.—You may obtain I.R.S. Publication No. 225, Farmer's Tax Guide, free from your county agricultural agent or any Internal Revenue Service office.

**SCHEDULE G
(Form 1040)**U.S. Treasury Department
Internal Revenue Service**INCOME AVERAGING**

Attach this schedule to your income tax return, Form 1040

1967

Name and address (as shown on page 1 of your tax return)

PART I.—TAXABLE INCOME AND ADJUSTMENTS

	(a) Computation year 1967	(b) 1st preceding base period year 1966	(c) 2d preceding base period year 1965	(d) 3d preceding base period year 1964	(e) 4th preceding base period year 1963
1 Taxable income (see Instruction 1)					
2 Income earned outside of the United States or within U.S. possessions and excluded under Sections 911 and 931					
3 Capital gain net income (from line 11, Schedule D, Form 1040, except 1963 and 1964 which is line 10a, Schedule D)					
4 Net income from gifts, etc., received this year or any base period year. (If \$3,000 or less in 1967 do not enter in any year.)					
5 Net income from wagering and other items described in instruction 5					
6 Line 1 plus line 2, less lines 3, 4, and 5					
7 Adjusted taxable income or base period in- come. Enter amount from line 6, or "Zero" if line 6 is less than zero					

PART II.—COMPUTATION OF AVERAGABLE INCOME

1 Adjusted taxable income (line 7, column (a), Part I)	
2 $33\frac{1}{3}\%$ of the sum of line 7, columns (b), (c), (d), and (e), Part I	
3 (a) 25% of the sum of line 3, columns (b), (c), (d), and (e), Part I. NOTE: If an amount less than zero appears in line 6, Part I, see instruction 3(a) under Part II	
(b) Amount from line 3, column (a), Part I	
(c) If line 3(a) is more than line 3(b), enter difference—if not, make no entry.	
4 Averagable income (line 1 less lines 2 and 3(c))	

COMPLETE THE REMAINING PARTS OF THIS FORM ONLY IF LINE 4 IS MORE THAN \$3,000. IF \$3,000 OR
LESS, YOU DO NOT QUALIFY FOR INCOME AVERAGING. DO NOT FILL IN REST OF FORM.**G****PART III.—SEGMENTS OF INCOME UNDER AVERAGING**

1 Amount from line 2, Part II	
2 Amount from line 3(a), Part II	
3 20% of line 4, Part II	
4 Sum of lines 4 and 5, column (a), Part I, less any income subject to a penalty under section 72(m)(5) which was included in line 5, Part I	
5 If line 3(b) is more than line 3(a), Part II, enter difference—if not, make no entry	
6 Total (sum of lines 1 through 5)	

PART IV.—COMPUTATION OF TAX

1 Tax on the amount on line 6, Part III	
2 Sum of lines 1, 2, and 3, Part III	
3 Tax on amount on line 2	
4 Sum of lines 1 and 2, Part III	
5 Tax on amount on line 4	
6 Difference (line 3 less line 5)	
7 The amount of line 6 multiplied by 4	
8 Total (add lines 1 and 7)	
9 Tax on income subject to the penalty under section 72(m)(5) which was included in line 5, Part I	
10 Tax (add lines 8 and 9). Enter here and, if you are not using the alternative tax computation in Part V, on line 12, page 1, Form 1040 and write "Sch. G" to left of entry	

Schedule G (Form 1040) 1967

Page 2

PART V.—COMPUTATION OF ALTERNATIVE TAX

1	Amount from line 10, Part IV		
2	Amount from line 5, Part IV		
3	(a) Amount from line 2, Part II		
	(b) Amount from line 3(c), Part II		
	(c) Sum of lines 3(a) and 3(b)		
4	Tax on amount on line 3(c)		
5	Difference (line 2 less line 4)		
6	Amount from line 1, Part IV		
7	Sum of lines 1, 2, 3, and 4, Part III		
8	Tax on amount on line 7		
9	Difference (line 6 less line 8)		
10	Sum of lines 5 and 9		
11	Amount from line 3, column (a), Part I		
12	50% of line 11		
13	If line 10 is more than line 12, enter difference—otherwise alternative tax does not apply		
14	Alternative tax (line 1 less line 13). Enter here and on line 12, page 1, Form 1040, and write "Sch. G" to left of entry.		

Use this space for additional information such as determining base period income in accordance with General Instruction C or itemizing of line 5, Part I, etc.

Page 3

General Instructions

This schedule must be attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or residents of the United States throughout 1967 are eligible for averaging. Corporations, estates and trusts do not qualify.

The income averaging method of computing tax may be to your advantage if your income has increased substantially this year. Under this method your 1967 income which exceeds by one-third the income of your four prior years (1963-1966) is taxed, in effect, by averaging that excess over the five-year period (1963-1967). Basically, the taxable income for each year is the figure utilized. However, since capital gains, wagering income, certain income from gifts, etc., are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

A. WHO MAY FILE.—Generally, you may choose the provisions of income averaging for 1967, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet the requirements.

(1) Citizenship or residence requirement.—You must have been a citizen or resident of the United States throughout 1967. A nonresident alien at any time during the five taxable year period ending with 1967 is not eligible.

(2) Support requirement.—You must have furnished at least 50 percent of your own support for each of the years 1963 through 1966. In a year in which you were married it is only necessary that you together with your wife provided at least 50 percent of the support of both of you. For definition of support see page 4, Form 1040 Instructions.

Exceptions. The support requirement is waived if—

(1) You were age 25 or more before the end of 1967 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State or political subdivision of a State.

(2) More than 50 percent of your adjusted taxable income for 1967 (line 7, column (a), Part I) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1967, or

(3) You file a joint return for 1967 and not more than 25 percent of the aggregate adjusted gross income (line 9, page 1, Form 1040) is attributable to you. Your husband (wife), however, must meet the support requirement.

B. PROVISIONS INAPPLICABLE.—If you file Schedule G you may not—

(1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) or any income from sources within possessions of the United States (see sections 931-934 and Form 1040E).

(2) Use the tax tables on pages 12, 13, and 14, of the Form 1040 instructions. You may, however, use the standard deduction.

(3) Avail yourself of the limitation on tax under section 72(n) (2) for income resulting from certain distributions from an employee's trust.

C. BASE PERIOD INCOME RULES.—Your base period income for each of your base period years (1963-1966) must be determined in a manner consistent with your return for 1967. If you make a separate return for 1967, you must determine your separate base period income for each of your base period years. If a husband and wife make a joint return for 1967, they must determine the sum of their separate base period incomes for each base period year. Thus, if you and your wife make a joint return for 1967 and were married and made joint returns with each other for any base period year, your base period income for each such year is your aggregate taxable income for that year. If you make a return for 1967 as a surviving widow(er) (under section 2(b)), your base period income for each of the base period years (1963-1966) is the sum of your base period income and that of your deceased husband (wife) for each such year. If a hus-

band and wife married in 1967 and make a joint return for 1967, and neither person was married from 1963 through 1966, their base period incomes for each of those years is the sum of the husband's separate base period income and that of his wife for each such year.

In some cases the computation of your separate base period income for a base period year may require as many as three computations. The facts in each case determine how many computations are necessary. For instance, if you were married for 1967 and made a joint return with your wife (husband), but had a different wife (husband) for 1967 than for a base period year, two computations are necessary. In such case, your separate base period income for the year in question is the larger of the following amounts:

(1) The amount of your adjusted separate income and deductions for the base period year.

(2) One-half the total amount of base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for that base period year.

However, if you and your wife file separate returns for 1967, a third computation is necessary. Your separate base period income will be the largest of the amounts determined under (1) and (2) above and:

(3) One-half the total amount of the base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for 1967 for that base period year.

The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting from multiplying the amount of such deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. However, if 85 percent or more of the aggregate adjusted gross income of a husband and wife is attributable to either one, all of the deductions allowable in computing taxable income are allowable to the one to whom such income is attributable. See specific instruction 1, under Part I, on adjusted gross income.

In computing your separate base period income when community property laws are applicable, you must take into account all of the earned income you earned, without regard to the community property laws, or your share of the community earned income under the community property laws, whichever is greater.

If you must determine your separate base period income for any of the base period years, show the computation and give names under which the returns were filed in the space provided on page 2. If additional space is needed show your computation on an attachment. An example illustrating such computation follows:

H and W are calendar year taxpayers who were married and otherwise eligible to choose the benefits of income averaging for the taxable year 1967 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1963. H was unmarried for 1963. H and W compute their base period income for 1963 in the following manner:

	A & W (Joint Return)	A	W	H
Salary	\$16,000	\$11,500	\$4,500	\$3,000
Dividends	2,000	500	1,500	1,000
Adjusted Gross Income	\$18,000	\$12,000	\$6,000	\$4,000
Total of itemized deductions and personal exemptions	3,600	2,400	1,200 (1)	1,600
Taxable Income (Separate Income and Deductions)	\$14,400	\$9,600	\$4,800	\$2,400

(1) $6000 \text{ (W's separate adjusted gross income)} \times \frac{3600}{18000 \text{ (A and W's adjusted gross income from joint return)}} = 1200$ (Total of itemized deductions and personal exemptions on A & W's joint return)

Method No. 1 — W's separate income and deductions \$4,800

Method No. 2 — W and A's taxable income from joint return, $\$14,400 \times 50$ percent \$7,200

W's separate base period income is \$7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1963 is \$9,600 (H's separate base period income of \$2,400 (unmarried in 1963) plus W's separate base period income of \$7,200).

SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers in each part of the form.

Part I

1 Except as noted below, enter on this line the amount (never less than zero) from—

(a) Form 1040 (1963-67)—line 11d, page 1

(b) Form 1040A (1964-66)—line 5, page 4 {Tax Computation
Form 1040A (1963)—line 5, page 3 {Schedule Form
1040A Instructions

For any year for which you use the tax tables to compute your tax, you may arrive at the amount to be entered in line 1, by subtracting from your adjusted gross income (see below) the standard deduction and \$600 multiplied by the number of exemptions. Adjusted gross income is—

(a) Form 1040 (1963-67)—line 9, page 1

(b) Form 1040A (1963-66)—item 7, page 1

NOTE: If you were not married to and did not file a joint return with the same wife (husband) for every year after 1962, or were not single for all those years, it will be necessary to determine the amount to be entered in columns (b), (c), (d), and (e) in accordance with General Instruction C.

2 Enter on this line for each base period year the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from income within its possessions (sections 911 and 931-934). For 1967 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.

3 If any amount entered in line 1, columns (b), (c), (d), and (e) is an amount determined under Base Period Income Rules (General Instruction C) then the capital gain net income for the same year must be determined using the same method that was used for that year in line 1.

4 You must enter for all years certain amounts of income attributable to interests in property which were received, during 1967, or any base period year (1963 through 1966), as a gift, bequest, devise, or inheritance, but only if the amount of such net income for 1967 exceeds \$3,000. (If the property was received prior to 1963 no entry is required.) If you have an interest in more than one piece of property, the income to be taken into account is the sum of the incomes (losses) for the year from each piece of property. If the adjustment is required for 1967 (because it exceeds \$3,000), then an entry for this item must be made for all the base period years for income (disregard any net loss(es)) in those years attributable to gifts, etc., received during the base period even though such income for any of these years does not exceed \$3,000. Unless you establish the actual amount of net income attributable to an interest in property for all the years 1963 through 1967, the amount of net income is deemed to be 6 percent of the fair market value of such interest on the date of its receipt for all such years.

The above rules do not, however, apply to income attributable to gifts, bequests, devises, or inheritances between husband and wife if they file a joint return for 1967 (including a joint return filed by a survivor with his deceased wife (husband) for 1967), or if one of them files a return as a surviving widow(er) for 1967. The rules do apply where the property transferred was received by the transferor husband (wife) from a third party in any of the years 1963 through 1967, as a gift, bequest, devise, or inheritance.

5 Include income attributable to the following sources in the total to be entered on this line (show itemization in space provided on page 2):

(a) Wagering income. The amount which is attributable to the excess of gains over losses from wagering transactions.

(b) Income from oil and gas properties. The amount received from the sale of any oil or gas property to which section 632 applies.

(c) Claims against the United States. The amount received from the United States to which section 1347 applies.

(d) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1967, you must include in this line the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

	Attributable to Service of		
	H	W	Total
Community Earned Income	\$40,000	\$20,000	\$60,000

(1) H filing a separate return has no adjustment since the amount of earned income attributable to his services (\$40,000) exceeds 50 percent of the aggregate community earned income (\$60,000).

(2) W filing a separate return must include in the total for this line \$10,000, the excess of the community earned income reportable by her (\$30,000) over the amount of community earned income attributable to her services (\$20,000).

(e) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m)(5).

Part II

3(a). Generally, the entry on this line is one-fourth of the sum of the capital gain net income in line 3, columns (b), (c), (d), and (e), Part I. However, capital gain net income for any base period year may not exceed the base period income (line 7, columns (b), (c), (d), and (e), Part I) for such year computed without reduction by the capital gain net income for such year. Line 6, Part I, indicates whether the adjustment for any year is necessary. If any of the amounts on line 6 in columns (b), (c), (d), and (e) are less than zero, then for that year add lines 3 and 6. If the resulting sum is less than zero your capital gain net income for such year is zero. The following examples will illustrate this.—

Example (1)—	Column (b), Part I
Line 3	\$100
Line 6	(670)

Capital gain net income for this year for purposes of computing entry for line 3(a), Part II zero

Example (2)—	
Line 3	\$2000
Line 6	(1300)

Capital gain net income for this year for purposes of computing entry for line 3(a), Part II \$700

Parts IV and V

To figure your tax use the tax rate schedules on page 11 of the instruction booklet for Form 1040.

Form **1040-ES**U.S. Treasury Department
Internal Revenue Service**Declaration of Estimated Income Tax
for Individuals****1968****INSTRUCTIONS****NOTE:** If any date shown falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

1. Purpose of declaration.—The purpose of the declaration is to provide a basis for paying currently any **income and self-employment** tax due in excess of the tax withheld. Therefore, declarations are required only from individuals whose wages or other income exceed the amounts specified in Instruction 2.

2. Who must make a declaration.—Every citizen of the United

States or resident of the United States, Puerto Rico, Virgin Islands, Guam, and American Samoa shall make a declaration of his estimated tax on Form 1040-ES if his total estimated **income and self-employment** tax exceeds his withholding (if any) by \$40 or more and he:

(a) can reasonably expect gross income exceeding—

(1) \$10,000 for a head of household or a widow or widower entitled to the special tax rates;

(2) \$5,000 for other single individuals;

(3) \$5,000 for a married individual not entitled to file a joint declaration;

(4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR

(b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

A nonresident alien who is required to file a declaration of estimated income tax must use Form 1040-ES (OIO).

3. When and where to file declaration.—Your declaration must be filed on or before April 15, 1968, or such later date as is specified in Instructions 8, 9, and 10.

Taxpayers located in Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, or Tennessee, should file Form 1040-ES with the Director, Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Georgia, 30006. Taxpayers located in states other than those mentioned, should file with the Director of Internal Revenue for their district.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens who expect to exclude income under sections 911 (earned income from sources without the United States) and 931 (income from sources within possessions of the United

States) must file Form 1040-ES with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225. Taxpayers with Puerto Rico addresses and all taxpayers who expect to exclude income under section 933 (income from sources within Puerto Rico), must file with Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

4. Name and address, including ZIP code.—If available, the top part of the special label from your tax return booklet may be used to address your declaration. If the name or address on the label is not correct for purposes of this declaration do not use the label but enter your correct name and address including ZIP code on the declaration.

5. Social security number(s).—Enter your number exactly as shown on your social security card. Married persons must show both numbers whether filing a separate or joint declaration.

6. Payment of estimated tax.—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1968, June 15, 1968, September 15, 1968, and January 15, 1969. The first installment must accompany the declaration. Make checks or money orders payable to "Internal Revenue Service." Please write your social security number on your check or money order.

The declaration of estimated tax form is designed to apply the overpayment credit from 1967, if any, against the first installment of your 1968 estimated tax by entering the full amount of the credit on line 7 and line 8. However, if you wish to apply your 1967 overpayment credit evenly against each installment rather than all against the first installment, divide the credit shown on line 7 by the number of installments required to be made, and enter that portion on line 8.

7. Joint declaration.—A husband and wife may file a joint declaration, except in the following cases: if either the husband or the wife is a nonresident alien; if they are separated under a decree of either divorce or separate maintenance; or if they have different taxable years. If a joint declaration is made but a joint return is not made for the taxable year, the estimated tax for such year may be treated as

the estimated tax of either one, or may be divided between them in such manner as they may agree.

8. Farmers and fishermen.—If at least two-thirds of your gross income is derived from farming or fishing, you may file the declaration on or before January 15, 1969, instead of April 15, 1968. If you wait until January 15, 1969, you must then pay the entire amount of the estimated tax (line 9 of the declaration). However, if you file your final tax return on or before February 15, 1969, and pay the total tax at that time, you need not file a declaration for 1968.

9. Changes in income, exemptions, etc.—Even though your situation on April 15 is such that you are not required to file, your circumstances may change so that you will be required to file a declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, 1969, if the change occurs after September 1. The estimated tax may be paid in equal installments on the remaining payment dates.

If by January 31, 1969, you file your 1968 income tax return and pay in full the balance of tax due, then on or before January 15, 1969, you need not—(a) file any required amended declaration; (b) file an original declaration which would be due for the first time on January 15, 1969; or (c) pay the last installment of estimated tax.

10. Amended declaration.—If, after you have filed a declaration, you find that your estimated tax is substantially increased or decreased as a result of a change in your income or exemptions, you should file an amended declaration on or before the next filing date—June 15, 1968, September 15, 1968, or January 15, 1969. For this purpose, use the form provided on the bill if one is mailed to you for estimated tax

payments. If you do not receive a bill, obtain Form 1040-ES (Amended) from any Internal Revenue Service office.

Any amended declaration should be filed with the Internal Revenue office with whom the original declaration was filed even if you move to another district, and whether or not you expect to file your individual income tax return for 1968 with that office.

11. Fiscal year.—If your return is not on a calendar year basis, change all dates to correspond with your fiscal year.

12. Additional charge for failure to pay estimated income and self-employment tax.—An additional charge of 6% a year is imposed by law for underpayment of installments of estimated tax except in certain situations. The charge does not apply if each installment is paid on time and (a) is at least **80 percent** ($66\frac{2}{3}\%$ for farmers and fishermen) of the amount due, (b) is at least as much as would have been paid if based on the tax (including self-employment tax) shown on your 1967 return, or (c) is based on a tax computed by using your income for last year and this year's tax rates and exemptions. For additional exceptions in unusual cases see Form 2210.

13. How to estimate your tax for 1968.—If you made a 1967 return on Form 1040 and expect your income, exemptions, and deductions for 1968 to be the same, enter on line 3 of your 1968 declaration the amount shown on line 16, page 1, Form 1040 for 1967. Otherwise use Form 1040 and related instructions as a guide. If you are self-employed use Schedules C-3 (Form 1040) or F-1 (Form 1040), Form 1040SS, or Form 1040P.R. for 1967 together with related instructions, to assist you in estimating your self-employment tax for 1968.

INCOME TAX COMPUTATION SCHEDULE—FOR TAXPAYERS NOT USING TAX TABLE

Page 2

1	Enter amount of total income expected in 1968 (line 9, page 1, Form 1040)	
2	If deductions are itemized, enter total. Otherwise, see Form 1040, page 1, line 11a, for standard deduction	
3	Subtract line 2 from line 1. Enter the difference here	
4	Enter your exemptions (\$600 for each exemption, including additional exemptions for age and blindness)	
5	Subtract line 4 from line 3. Enter the difference here. This is your estimated taxable income	
6	Tax on amount on line 5. (Include tax from recomputation of prior year investment credit.) NOTE: If you use the "income averaging" method for computing your tax use Schedule G (Form 1040) as a guide. If you expect to use the capital gains alternative tax computation, use Schedule D (Form 1040) as a guide	
7	Credits (see Form 1040, page 2, Part V and Form 4136, line 4)	
8	Your estimate of 1968 tax (line 6 less line 7). Enter here and on line 1 below	
9	Your estimate of 1968 self-employment income \$; if \$6,600 or more, enter \$422.40; if less, multiply the amount by 6.4%. Enter here and on line 2 below (If joint declaration and both have self-employment income, make separate computations and enter total)	


Form **1040-ES**
U.S. Treasury Department
Internal Revenue Service

U.S. Declaration of Estimated Income Tax for Individuals—1968

For calendar year 1968 or fiscal year ending, 19

Please print or type	First name and initial (If joint declaration, use names and initials of both)	Last name	Your social security number
	Address (Number and street)		Spouse's social security number
	City, State, and ZIP code		

1	Your estimate of 1968 income tax	
2	Your estimate of 1968 self-employment tax (see line 9 of Income Tax Computation Schedule above)	
3	Total estimated tax (add lines 1 and 2)	
4	Estimated income tax withheld and to be withheld during entire year 1968	
5	ESTIMATED TAX (line 3 less line 4) (If less than \$40, no declaration is required)	
6	COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated. If this declaration is { <input type="checkbox"/> April 15, 1968, enter 1/4 of line 5; <input type="checkbox"/> Sept. 15, 1968, enter 1/2 of line 5 } due to be filed on: { <input type="checkbox"/> June 15, 1968, enter 1/3 of line 5; <input type="checkbox"/> Jan. 15, 1969, enter amount on line 5 }	
7	If you had an overpayment on your 1967 income tax return which you elected to have applied as a credit against your 1968 estimated tax, enter the amount here <input type="text"/>	
8	To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 7. To spread credit evenly to each installment, divide it by number of installments and enter result here	
9	Amount to be paid with this declaration at time of filing (line 6 less line 8) Please make separate remittance for this payment	

Signature(s)  Date, 19
If joint estimate, both husband and wife must sign


Form **1040-ES**
U.S. Treasury Department
Internal Revenue Service

U.S. Declaration of Estimated Income Tax for Individuals—1968

For calendar year 1968 or fiscal year ending, 19

Please print or type	First name and initial (If joint declaration, use names and initials of both)	Last name	Your social security number
	Address (Number and street)		Spouse's social security number
	City, State, and ZIP code		

1	Your estimate of 1968 income tax	
2	Your estimate of 1968 self-employment tax (see line 9 of Income Tax Computation Schedule above)	
3	Total estimated tax (add lines 1 and 2)	
4	Estimated income tax withheld and to be withheld during entire year 1968	
5	ESTIMATED TAX (line 3 less line 4) (If less than \$40, no declaration is required)	
6	COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated. If this declaration is { <input type="checkbox"/> April 15, 1968, enter 1/4 of line 5; <input type="checkbox"/> Sept. 15, 1968, enter 1/2 of line 5 } due to be filed on: { <input type="checkbox"/> June 15, 1968, enter 1/3 of line 5; <input type="checkbox"/> Jan. 15, 1969, enter amount on line 5 }	
7	If you had an overpayment on your 1967 income tax return which you elected to have applied as a credit against your 1968 estimated tax, enter the amount here <input type="text"/>	
8	To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 7. To spread credit evenly to each installment, divide it by number of installments and enter result here	
9	Amount to be paid with this declaration at time of filing (line 6 less line 8) Please make separate remittance for this payment	

Signature(s)  Date, 19
If joint estimate, both husband and wife must sign

e p b

16-70322-1

If joint estimate, both husband and wife must sign

U.S. GOVERNMENT PRINTING OFFICE: 1967-O-280-014

FORM **3468**U.S. Treasury Department
Internal Revenue Service**Computation of Investment Credit**TO BE ATTACHED TO YOUR TAX RETURN
For calendar year 1967 or other taxable year beginning**1967**

....., 1967, ending, 19.....

Name and address

1 Investment in new and used property including investment in suspension period property

NOTE: Include your share of investment in property by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Investment (Column 2 x column 3)
NEW PROPERTY	(a)	4 or more but less than 6		33 1/3	
	(b)	6 or more but less than 8		66 2/3	
	(c)	8 or more		100	
USED PROPERTY (See instructions for dollar limitation)	(d)	4 or more but less than 6		33 1/3	
	(e)	6 or more but less than 8		66 2/3	
	(f)	8 or more		100	

2 Total investment—Add lines 1(a) through (f)**3** (a) Amount of investment on line 2 which is attributable to suspension period property

(b) Amount of exemption from suspension period property (cost of suspension period property in column 2, line 1, which is selected to be treated as qualified property—not to exceed \$20,000 less any amount selected in prior year)

(c) Enter in column 2 below the amount of investment on line 3(b) according to life years:

(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) (Column 2 x column 3)
4 or more but less than 6		33 1/3	
6 or more but less than 8		66 2/3	
8 or more		100	

(d) Total of column 4

4 Line 3(a) less line 3(d)**5** Total qualified investment—Line 2 less line 4**6** Tentative investment credit—7% of line 5 (3% for public utility property)**7** Carryback and carryover of unused credit(s) (attach computation)**8** TOTAL—Add lines 6 and 7**LIMITATION****9** (a) Individuals—Enter amount from line 12, page 1, Form 1040

(b) Estates and trusts—Enter amount from line 25 or 26, page 1, Form 1041

(c) Corporations—Enter amount from line 7, Tax Computation Schedule, Form 1120

10 Individuals, estates and trusts: (a) Foreign tax credit

(b) Retirement income credit

11 Total—Add lines 10(a) and (b)**12** Line 9 less line 11

(Married persons filing separately, affiliated groups, estates and trusts, see instruction 13)

13 (a) Enter amount on line 12 or \$25,000, whichever is lesser

(b) If line 12 exceeds \$25,000, multiply the excess by the applicable percentage determined in accordance with instruction 13.

14 Total—Add lines 13(a) and (b)**15** Less 7% of line 4 (3% for public utility property)**16** Line 14 less line 15**17** Investment credit—Enter amount on line 8 or line 16, whichever is lesser**SCHEDULE A**

If any part of your investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
		\$.....	\$.....	

GENERAL INSTRUCTIONS

A. Who Must File.—Any individual, estate, trust, or corporation claiming an investment credit must attach this form to its income tax return. Partnerships must complete the information set forth in Schedule K of Form 1065. Small business corporations must attach a statement to their returns showing the allocation of investment (including investment in suspension period property) to the shareholders by amount, type and life of property as shown in item 1 of this form. Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment (including investment in suspension period property) among the beneficiaries.

B. When Allowed.—A credit is allowed against your tax for investment in certain depreciable property having an estimated useful life of 4 years or more for the first year such property is placed in service.

C. Property Defined.—The investment credit is applicable to (a) tangible personal property, (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, etc., or used as a research or storage facility in connection with these activities, and (c) elevators and escalators.

The investment credit is not applicable to (1) suspension period property; (2) certain property which is used predominantly outside the United States; (3) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (4) property used by a tax-exempt organization (except where the unrelated business income tax applies); (5) property used by governmental units; (6) livestock (including racehorses).

D. Election for Leased Property.—A lessor may elect to treat an investment in new property as if made by the lessee instead of the lessor. See section 48(d).

E. Replacement Property.—Where insured property is damaged or destroyed as a result of a casualty or is stolen, reinvestment of the insurance proceeds in replacement property may not be eligible for the investment credit.

F. Recomputed Tax on Early Disposition of Property.—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. Such increase should be reported on the line provided on your tax return.

G. Carryback and Carryover of Unused Credits.—If the investment credit exceeds the limitation, the excess shall be an investment credit carryback to each of the 3 preceding taxable years and a carryover to each of the 7 succeeding taxable years. A claim for refund based upon the carryback of an unused investment credit may be made on Form 843 or by filing an amended return for the year to which the unused credit is carried. Taxpayers who desire a tentative (quick) refund may file Form 1045 (individuals) or Form 1139 (corporations).

H. Basis and Cost.—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost of used property does not include the basis of any property traded in unless the trade-in resulted in the recapture of all or any portion of an investment credit previously allowed or in a reduction of an investment credit carryback or carryover. No adjustment for additional first-year depreciation or salvage value is required.

I. Suspension Period Property.—The suspension period is the period beginning on October 10, 1966, and ending on March 9, 1967.

Suspension period property is property which would otherwise qualify for the investment credit but does not qualify for the credit because it is property—

(1) whose construction, etc., began during the suspension period or began, pursuant to an order placed during such period, before May 24, 1967, or

(2) which was acquired by the taxpayer during the suspension period or acquired by the taxpayer, pursuant to an order placed during such period, before May 24, 1967.

Property referred to in (1) above will be suspension period property only to the extent of that portion of the cost attributable to construction, etc., before May 24, 1967.

J. Exemption from Suspension of \$20,000 of Investment.—

A taxpayer may select to exempt from suspension of the investment credit up to \$20,000 of the cost of investment in suspension period property purchased for use in his trade or business. Thus, up to \$20,000 of the cost of such investments which would otherwise be ineligible for the credit may be selected to be treated as qualified property. This exemption applies to property used in a trade or business but not to property used for the production of income.

The \$20,000 exemption from suspension is not an annual exemption but is the total amount of suspension period property which may be selected to be treated as qualified property for all taxable years.

In determining the amount selected to be exempt from suspension period property, the following rules apply:

(1) The cost of used property is determined under the same rules set forth in instruction H. Property inherited, received as a gift, or acquired from certain related parties does not qualify.

(2) Affiliated groups must apportion the \$20,000 exemption among all members.

(3) The \$20,000 limitation applies to a partnership and to each partner.

(4) If a husband and wife file separate returns and if each placed suspension period property in service during the taxable year, the exemption for each may not exceed \$10,000.

K. Exceptions to Suspension Period Property.—Section 48(h)

(3) through (13) provides exceptions to the definition of suspension period property. In general, if the following type of property is otherwise qualified it will continue to be eligible for the investment credit: (1) Certain water and air pollution control facilities; (2) certain replacement property; (3) property received in certain transfers; (4) property acquired or constructed, etc., pursuant to a binding contract in existence on and after October 9, 1966; (5) property constructed, etc., if such construction, etc., was begun before October 10, 1966; and (6) property acquired, or constructed, etc., pursuant to certain other legal and economic commitments of the taxpayer.

SPECIFIC INSTRUCTIONS

Line 1. Suspension Period Property.—Although suspension period property is not eligible for the investment credit, the basis of investment in such property placed in service during the taxable year must be entered in line 1 since it must be taken into account in lines 3, 4, and 15 in determining the credit allowable with respect to investment in qualified property.

New Property.—Enter the basis of property as described in instructions C and H placed in service during the taxable year.

Used Property.—Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year. Property inherited, received as a gift, or acquired from certain related parties does not qualify for the investment credit. See instruction H.

Dollar Limitation on Used Property.—In general, the amount of used property (whether or not suspension period property) taken into account may not exceed \$50,000. In the case of a husband and wife filing separate returns, and each has used property taken into account, the amount may not exceed \$25,000. In the case of a partnership the \$50,000 limitation applies to the partnership and to each partner. In the case of a corporation electing not to be taxed, the \$50,000 limitation applies to the corporation and to each shareholder. In the case of affiliated groups, the \$50,000 limitation shall be reduced for each member of the group by apportioning \$50,000 among the members of such group in accordance with their respective amounts of used property which may be taken into account.

Estates and Trusts.—In case of an estate or trust the amount of investment is apportioned between the estate or trust and the beneficiaries on the basis of income of the estate or trust allocable to each.

Line 9.—Individuals and corporations filing forms other than Forms 1040 and 1120, enter the amount of tax liability shown on your return which is comparable to the amount to be used by a taxpayer using Form 1040 or 1120. For nonresident aliens and foreign corporations, such amount does not include the flat tax of 30 percent imposed by sections 871(a) and 881.

Line 13. Limitation.—The investment credit may not exceed the amount of the tax liability if the tax liability is \$25,000 or less.

For calendar years and other taxable years beginning before March 10, 1967, if the tax liability (line 12) exceeds \$25,000, the applicable percentage to be used in line 13(b) is computed as follows: Number of days in the taxable year after March 9, 1967, divided by total number of days in the taxable year, multiplied by 25%, plus 25%; or $\left(\frac{\text{days}}{365} \times 25\%\right) + 25\% = \text{applicable percentage}$.

For taxable years beginning after March 9, 1967, if the tax liability (line 12) exceeds \$25,000, enter 50 percent of the excess on line 13(b).

In the case of a husband and wife filing separate returns and both have qualified investments, the amount specified on lines 13(a) and (b) shall be \$12,500 instead of \$25,000. In the case of affiliated groups, the \$25,000 specified on lines 13(a) and (b) shall be reduced for each member of the group by apportioning the \$25,000 among all members. In the case of an estate or trust, the \$25,000 limitation specified on lines 13(a) and (b) shall be reduced to an amount which bears the same ratio to \$25,000 as the amount of qualified investment allocated to the estate or trust bears to the entire qualified investment.

FORM **3903**
U.S. Treasury Department
Internal Revenue Service

Moving Expense Adjustment

1967

(Attach this statement to your individual income tax return)

(See instructions before completing this form)

Name and address as shown on page 1 of Form 1040

Did you receive an allowance or reimbursement from your employer for any expenses related to this move which were not actual travel expenses for you and members of your household, or transportation expenses of your household goods and personal effects? (See instruction 5.) ☐ Yes ☐ No

Dates of move	Departed , 19.....	Arrived , 19.....
---------------------	--------------------------------	-------------------------------

(a) What is the distance from your former residence to your new business location? miles

(b) What is the distance from your former residence to your former business location? miles

NOTE: The moving expense deduction is not allowed unless distance (a) is 20 or more miles farther than distance (b). However, any reimbursement must be included in income reported on your return (see instruction 1).

Name and address of employer at old location

Name and address of employer at new location

Address of old residence

Period of employment in new location (see instruction 7)

Total number of weeks

From , 19..... to , 19.....

SCHEDULE OF EXPENSES

1 Travel expenses:

(a) Railroad, airplane, boat, etc., fares	\$.....
(b) Meals and lodging en route . . . . .	.....
(c) Automobile expenses (attach schedule) . . . . .	.....
Total travel expenses	\$.....

2 Transportation of household and personal property (see instruction 3)

3 Total moving expenses (add lines 1 and 2)

4 Reimbursement for this move (other than amounts included on Form W-2) (see instruction 6)

5 If employer's payments (line 4) are less than moving expenses (line 3), enter the excess expenses here and on page 2, Part III, line 2, Form 1040

6 If employer's payments (line 4) are larger than moving expenses (line 3), enter the excess payments here and on page 2, Part II, line 7, Form 1040 as "Excess moving reimbursement"

INSTRUCTIONS

1. Who May Deduct Moving Expenses.—Employees, including new employees, can deduct moving expenses which include the cost of moving household goods, personal property, the cost of traveling from the taxpayer's former residence to his new residence, and the moving of an employee's personal automobile to his new place of residence.

The deduction is allowed only if (a) the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, if (b) he had no former principal place of work, his new place of work is at least 20 miles from his former residence. In either case, during the 12-month period immediately following his arrival in the general location of his new principal place of work, the taxpayer must be a full-time employee, in such general location, during at least 39 weeks.

2. "Reasonableness" of Moving Expenses.—The term "moving expenses" includes only those expenses which are reasonable under the circumstances of the particular move. Generally, expenses are reasonable only if they are paid or incurred for movement by the shortest and most direct route available from the taxpayer's former residence to his new residence by the conventional mode or modes of transportation actually used and in the shortest period of time commonly required to travel the distance involved by such mode.

3. Household Goods and Personal Effects.—Expenses of moving household goods and personal effects owned by the taxpayer or a member of his household from the taxpayer's former residence to his new residence includes the actual cost of transportation or hauling, packing and crating, in-transit storage, and insurance.

4. Traveling Expenses.—Expenses of traveling from the taxpayer's former residence to his new residence include the cost of transportation and of meals and lodging en route (including the date of arrival) of both the taxpayer and members of his household, who have both the taxpayer's former residence and his new residence as their principal place of abode. The deduction for traveling expenses is allowable for only one trip made by the taxpayer and members of his household; however, it is not necessary that the taxpayer and all members of his household travel together or at the same time. Members of the taxpayer's household do not include, for example, an individual such as a servant, governess, chauffeur, nurse, valet, or personal attendant.

If the taxpayer uses his own automobile as the mode of transportation he can compute the transportation expenses in either of two ways: (1) the actual out-of-pocket expenses, for example, gasoline, oil, repairs, etc., or, (2) at a rate of 5 cents per mile. If you claim out-of-pocket expenses you must keep adequate records to verify the amount. If you use the optional method of 5 cents per mile you need only verify the mileage used in the computation. (Attach schedule.)

5. Nondeductible Expenses.—Moving expenses do not include such items as costs incurred in the purchase or sale of property, losses arising from the sale of property, penalties for breaking leases, mortgage penalties, expenses of refitting rugs or draperies, expenses of connecting or disconnecting utilities, losses arising from the disposal of memberships in clubs, tuition fees, and similar items.

Travel expenses do not include, for example, living or other expenses of the taxpayer and members of his household following their date of arrival at the new place of residence and while they are waiting to enter the new residence or waiting for their household goods to arrive; expenses in connection with house or apartment hunting; living expenses preceding the date of departure for the new place of residence; expenses of trips for purposes of selling property; expenses of trips to the former residence by the taxpayer pending the move by his family to the new place of residence; or any allowance for depreciation.

6. Reimbursements and Allowances.—Include on line 4 of this form, all payments (allowances or reimbursements) received from your employer for expenses incurred in connection with your moving unless they have been included on your Form W-2. Any such amounts shown on your Form W-2 must be reported on line 5, page 1, Form 1040. Check with your employer if you are in doubt as to whether or not the payments are included in your Form W-2.

7. The 39-Week and 12-Month Period.—The 39-week and 12-month period begin on the date you arrive in the general location of your new principal place of work. Generally, this is the date on which you arrive in the new area, immediately before you commence regular work on the new job, regardless of when your family arrives or when you move into the new residence. It is not necessary that you actually have employment on the date you arrive at the new location. It is not necessary that you work for one employer for the 39 weeks, nor that the weeks be consecutive. It is necessary only that you be employed on a full-time basis, and within the general commuting area of such place of employment for at least 39 weeks during the 12-month period following your arrival in the new area.

If, on or before the due date of your return, you have not met the 39-week full-time employment test, but it appears that by the end of the 12-month period that this requirement will be met, you may claim these moving expenses on your 1967 return. However, you may claim this adjustment after you meet the test in 1968 by filing either an amended 1967 return or a claim for refund on Form 843 based upon the allowable moving expenses. If you choose to claim this adjustment on your 1967 return before meeting the 39-week test but then fail to meet the test in 1968, you must either include the amount as income on your 1968 return or file an amended 1967 return eliminating the adjustment claimed.

Index

A

- Adjusted gross deficit (*See* Deficit in adjusted gross income), 170, 184, 185
- Adjusted gross income classes, 116-129, 135-166, 184, 185
- Adjusted gross income less deficit, 2, 7-11, 23-26, 116-129, 135-166, 170
 - Age 65 or over, 100
 - Itemized deductions returns, 102
 - Standard deduction returns, 101
 - Cumulative distribution, 7
 - Definition, 170
 - Form 1040A returns, 33
 - Historical data, 188, 189, 194, 195
 - Joint and surviving spouse returns, 15
 - Marital status, 2, 8, 10
 - Itemized deductions returns, 58, 60
 - Standard deduction returns, 51, 53
 - Metropolitan areas, 107, 113, 131, 132, 135-166
 - Regions, 114, 130
 - Returns with:
 - Alternative tax computation, 67, 75
 - Blindness exemptions, 50
 - Income averaging, 67, 68, 69
 - Investment income credit, 71
 - Itemized deductions, 61
 - Normal tax and surtax, 67, 74
 - Partnership income, 35
 - Standard deduction, 25, 54
 - Separate and single persons returns, 19
 - States, 107, 108, 113, 114, 116-129
- Adjustments (*See* Statutory adjustments), 178
- Age 65 or over, 170
 - Metropolitan areas, 167, 168
- Alternative tax computation returns, 67, 75
 - Definition, 170
 - Retirement income credit returns, 93, 103
- Average income tax (dollars):
 - Alternative tax returns, 75
 - Cumulated, 7
 - Historical data, 190
 - Normal tax and surtax returns, 74

B

- Blindness exemptions, 50, 65
 - Marital status, 65
 - Regions and States, 130

- Bonds only requested, 14, 26, 29
 - Age 65 or over, 100
 - Form 1040A returns, 33
 - Joint and surviving spouse returns, 18
 - Returns with:
 - Itemized deductions, 64
 - Partnership income, 38
 - Standard deduction, 57
 - Separate and single persons returns, 22
- Business net income, 2, 11, 27
- Business or profession, 6, 11, 23, 185
 - Age 65 or over, 94, 97
 - Definition, 170
 - Historical data, 189
 - Joint and surviving spouse returns, 15
 - Marital status, 10
 - Itemized deductions, 60
 - Standard deduction, 53
 - Metropolitan areas, 131, 132
 - Regions, 114
 - Returns with:
 - Investment income credit, 71
 - Itemized deductions, 61
 - Partnership income, 35
 - Standard deduction, 54
 - Separate and single persons returns, 22
 - States, 114

C

- Capital gain distributions, 4, 34
 - Definition, 170
- Capital gains and losses, 39-41, 131, 132
- Cash requested, 14, 26, 29
 - Age 65 or over, 100
 - Form 1040A returns, 33
 - Joint and surviving spouse returns, 18
 - Returns with:
 - Itemized deductions, 64
 - Partnership income, 38
 - Standard deduction, 57
 - Separate and single persons returns, 22
- Children living or not living at home exemptions, 50, 65
 - Marital status, 65
 - Metropolitan areas, 167, 168
 - Regions and States, 130
- Classifications and terms, 169-179
- Credit on 1968 tax, 14, 26, 29, 72
 - Age 65 or over, 100
 - Definition, 170
 - Joint and surviving spouse returns, 18

- Credit on 1968 tax--Continued
 - Returns with:
 - Itemized deductions, 64
 - Overpayment, 72
 - Partnership income, 38
 - Standard deduction, 57
 - Separate and single persons returns, 22
- Cumulative distributions, 7

D

- Deficit (in adjusted gross income), 114, 116-129, 131, 132, 135-166
- Dependents' exemptions, 50, 65
 - Marital status, 65
 - Metropolitan areas, 167, 168
 - Regions and States, 130
- Dependent parents' exemptions, 50, 65
 - Marital status, 65
 - Metropolitan areas, 167, 168
 - Regions and States, 130
- Depletion, 6
- Depreciation, 5
- Description of the sample and limitation of the data, 182-185
- Dividend exclusion, 3, 34, 41
 - Definition, 170
- Dividends and other distributions, 3, 34, 41, 179
- Dividends in adjusted gross income, 2, 3, 10, 12, 24, 185
 - Age 65 or over, 98
 - Definition, 171
 - Form 1040A returns, 33
 - Joint and surviving spouse returns, 16
 - Marital status, 10
 - Itemized deductions, 60
 - Standard deduction, 53
 - Metropolitan areas, 131, 132
 - Regions, 114
 - Returns with:
 - Itemized deductions, 62
 - Partnership income, 36
 - Retirement income credit, 103
 - Standard deduction, 55
 - Separate and single persons returns, 20
 - States, 114
- Dividends received, 34, 41
 - Metropolitan areas, 131, 132
 - Regions, 114
 - States, 114
- Domestic and foreign dividends, 34, 41, 114, 131, 132
 - Definition, 171

E

Employee business expense deduction, 13, 25, 37, 63, 184
 Age 65 or over, 99
 Definition, 171
 Joint and surviving spouse returns, 17
 Returns with:
 Itemized deductions, 63
 Partnership income, 37
 Standard deduction, 56
 Separate and single persons returns, 21
 Estates and trusts, 12, 24, 28, 184
 Age 65 or over, 98
 Definition, 171
 Joint and surviving spouse returns, 16
 Marital status, 10
 Itemized deductions, 60
 Standard deduction, 53
 Returns with:
 Investment income credit, 71
 Itemized deductions, 62
 Partnership income, 36
 Standard deduction, 55
 Separate and single persons returns, 20
 Excess social security tax withheld, 14, 26, 184
 Age 65 or over, 100
 Definition, 171
 Joint and surviving spouse returns, 17
 Returns with:
 Itemized deductions, 64
 Partnership income, 38
 Standard deduction, 57
 Separate and single persons returns, 21
 Exemptions, 13, 25, 50, 65, 184
 Age 65 or over, 99, 130
 Itemized deductions, 102
 Standard deduction, 101
 Definition, 171, 172
 Form 1040A, 33
 Joint and surviving spouse returns, 15
 Marital status, 8, 65
 Itemized deductions, 58
 Standard deduction, 51
 Metropolitan areas, 135-166, 167, 168
 Regions, 130
 Returns with:
 Alternative tax computation, 75
 Blindness exemptions, 50, 65, 130
 Health insurance premiums, 48, 49
 Investment income credit, 71
 Itemized deductions, 61
 Normal tax and surtax, 74
 Partnership income, 37
 Standard deduction, 54
 Separate and single persons returns, 19
 States, 116-129, 130
 Explanation of classifications and terms, 169-179

F

Farm, 11, 23, 27, 94, 97, 185
 Age 65 or over, 94, 97
 Definition, 172
 Joint and surviving spouse returns, 15
 Marital status, 10
 Itemized deductions returns, 60
 Standard deduction returns, 53
 Metropolitan areas, 131, 132
 Regions, 114
 Returns with:
 Investment income credit, 71
 Itemized deductions, 60
 Partnership income, 35
 Standard deduction, 54
 Separate and single persons returns, 19
 States, 114
 Filing requirements, 187
 Foreign tax credit, 13, 25
 Age 65 or over, 99
 Itemized deductions returns, 102
 Standard deduction returns, 101
 Definition, 172
 Joint and surviving spouse returns, 17
 Returns with:
 Alternative tax computation, 75
 Itemized deductions, 63
 Normal tax and surtax, 74
 Partnership income, 37
 Standard deduction, 56
 Separate and single persons returns, 21
 Form of return, 181
 Forms and instructions, 199
 Form 1040A, 181

G

Gross rental income, 5
 Retirement income credit returns, 104
 Gross royalty income, 6

H

Heads of household returns (*see also* Marital status), 8, 10, 51, 53, 58, 60, 172
 Income averaging returns, 68, 69, 83
 Marginal tax rates, 83
 Tax generated, 88
 Health insurance premiums deduction, 48, 49, 172
 Historical data, 187-197

I

Income averaging returns, 67, 68, 69, 83
 Definition, 172
 Heads of household returns, 83
 Joint and surviving spouse returns, 79
 Separate and single persons returns, 81

Income subject to tax (*see also* Taxable income), 67, 172
 Income tax after credits, 2, 7, 8, 13, 25, 28
 Age 65 or over, 99
 Itemized deductions returns, 102
 Standard deduction returns, 101
 Definition, 172
 Form 1040A returns, 182
 Historical data, 190
 Joint and surviving spouse returns, 17
 Marital status, 8
 Itemized deductions returns, 58
 Standard deduction returns, 51
 Metropolitan areas, 133, 135-166
 Regions, 113, 115
 Returns with:
 Alternative tax computation, 75
 Itemized deductions, 63
 Normal tax and surtax, 74
 Partnership income, 37
 Standard deduction, 56
 Separate and single persons returns, 21
 States, 113, 115, 116-129
 Income tax before credits, 13, 25, 28, 184
 Age 65 or over, 99
 Itemized deductions returns, 102
 Standard deduction returns, 101
 Definition, 172
 Joint and surviving spouse returns, 17
 Returns with:
 Alternative tax computation, 67, 75
 Itemized deductions, 63
 Normal tax and surtax, 67, 74
 Partnership income, 37
 Standard deduction, 56
 Separate and single persons returns, 21
 Interest received, 2, 12, 24, 27, 185
 Age 65 or over, 94, 98
 Definition, 173
 Form 1040A returns, 33
 Historical data, 189, 192
 Joint and surviving spouse returns, 16
 Marital status, 10
 Itemized deductions returns, 60
 Standard deduction returns, 53
 Metropolitan areas, 133, 134
 Regions, 115
 Returns with:
 Itemized deductions, 62
 Partnership income, 36
 Retirement income credit, 104
 Standard deduction, 55
 Separate and single persons returns, 20
 States, 115
 Investment and other income, 6, 30, 173
 Investment tax credit, 13, 25
 Age 65 or over, 99
 Itemized deductions returns, 102
 Standard deduction returns, 101
 Definition, 173
 Joint and surviving spouse returns, 17

Investment tax credit--Continued

Returns with:

- Alternative tax computation, 75
- Itemized deductions, 63
- Normal tax and surtax, 74
- Partnership income, 37
- Standard deduction, 56

Separate and single persons returns, 21

Itemized deductions, 13, 25, 48, 49, 58, 63, 181

Age 65 or over, 99, 102

Definition, 169, 173

Historical Data, 189

Joint and surviving spouse returns, 17

Marital status, 58

Metropolitan areas, 133, 134

Regions, 115

Returns with:

- Alternative tax computation, 75
- Blindness exemptions, 50, 65
- Health insurance premiums, 48, 49
- Normal tax and surtax, 74
- Partnership income, 37

Separate and single persons returns, 21

States, 115

J

Joint and surviving spouse returns (*see also* marital status), 15, 173

Income averaging, 79, 172

Marginal tax rates, 79, 86

Tax generated, 86

Joint returns (*see also* marital status), 34, 173

Dividends and other distributions, 34

Metropolitan areas, 135-166

States, 116-129

M

Map, IRS regions, 112

Marginal tax rates, 70, 85

Definition, 173

Heads of household returns, 83, 88

Joint and surviving spouse returns, 79, 86

Separate and single persons returns, 81, 87

Marital status, 2, 8, 10, 169

Itemized deductions returns, 58, 60

Standard deduction returns, 51, 53

Medical expense deduction (*See* Health insurance premiums), 172

Metropolitan areas, 107, 109-111

Minimum standard deduction, 13, 25, 28, 49, 56, 93, 181

Age 65 or over, 99

Joint and surviving spouse returns, 17

Returns with:

Partnership income, 37

Separate and single persons returns, 21

Moving expense deduction (*see also* Statutory adjustments), 12, 24, 45, 46, 184

Age 65 or over, 98

Definition, 173

Joint and surviving spouse returns, 16

Returns with:

Itemized deductions, 62

Partnership income, 36

Standard deduction, 55

Separate and single persons returns, 20

N

No adjusted gross income returns, 181, 184, 185

No taxable income returns, 13, 25, 28

Age 65 or over, 93, 94, 99

Itemized deductions returns, 102

Standard deduction returns, 101

Joint and surviving spouse returns, 17

Returns with:

Investment income credit, 71

Itemized deduction, 63

Partnership income, 37

Standard deduction, 56

Separate and single persons returns, 21

Nonhighway Federal gasoline tax, 14, 26, 29

Age 65 or over, 93, 100

Definition, 173

Joint and surviving spouse returns, 18

Returns with:

Itemized deductions, 64

Partnership income, 38

Standard deduction, 57

Separate and single persons returns, 22

Nonspecified refundable taxes withheld, 14, 26, 29

Age 65 or over, 93, 100

Definition, 174

Joint and surviving spouse returns, 18

Returns with:

Itemized deductions, 64

Partnership income, 38

Standard deduction, 57

Separate and single persons returns, 22

Nontaxable distributions received, 3, 34

Definition, 174

Nontaxable returns, 27, 169, 184, 185

Normal tax and surtax, 39, 74

Definition, 174

Number of returns (*see also* Specific type of returns or classification)

O

Ordinary gain from sales of depreciable property, 11, 23, 185

Age 65 or over, 97

Definition, 174

Ordinary gain from sales of depreciable property--Continued

Joint and surviving spouse returns, 15

Marital status, 10

Itemized deductions returns, 60

Standard deduction returns, 53

Returns with:

Itemized deductions, 61

Partnership income, 35

Standard deduction, 54

Separate and single persons returns, 19

Other sources of income or loss, 12, 24, 184

Age 65 or over, 98

Definition, 174

Joint and surviving spouse returns, 16

Marital status, 10

Itemized deductions returns, 60

Standard deduction returns, 53

Returns with:

Blindness exemptions, 50

Investment income credit, 71

Itemized deductions, 62

Partnership income, 36

Standard deduction, 55

Separate and single persons returns, 20

Other tax credits, 13, 25

Age 65 or over, 99

Itemized deductions returns, 102

Standard deduction returns, 99

Definition, 174

Joint and surviving spouse returns, 17

Returns with:

Itemized deductions, 63

Partnership income, 37

Standard deduction, 56

Separate and single persons returns, 21

Other than age or blindness exemptions, 116-129

Metropolitan areas, 135-166

States, 116-129

Overpayment, 14, 26, 89, 184

Age 65 or over, 100

Definition, 175

Form 1040A returns, 33

Joint and surviving spouse returns, 18

Returns with:

Itemized deductions, 64

Partnership income, 38

Standard deduction, 57

Separate and single persons returns, 22

P

Partnership, 11, 23, 185

Age 65 or over, 97

Definition, 175

Joint and surviving spouse returns, 15

Marital status, 10

Itemized deductions returns, 60

Standard deduction returns, 53

Metropolitan areas, 131, 132

Regions, 114

Partnership--Continued

Returns with:

- Blindness exemptions, 50
- Investment income credit, 71
- Itemized deductions, 61
- Partnership income, 35
- Standard deduction, 54

Separate and single persons returns, 19

States, 114

Patterns of income, 6, 30

Payments on 1967 declarations, 14, 26

Age 65 or over, 100

Definition, 175

Joint and surviving spouse returns, 18

Returns with:

- Itemized deductions, 64
- Overpayment, 72
- Partnership income, 38
- Standard deduction, 57
- Tax due, 73

Separate and single persons returns, 22

Pensions and annuities, 12, 24, 185

Age 65 or over, 98

Definition, 175

Joint and surviving spouse returns, 16

Marital status, 10

Itemized deduction returns, 53

Returns with:

- Blindness exemptions, 50
- Itemized deductions, 62
- Partnership income, 36
- Retirement income credit, 104
- Standard deduction, 55

Separate and single persons returns, 20

Percent distributions, 2, 7

Cumulative, 7

Marital status, 2

R

Refund(*see also* Overpayments), 33, 72, 73

Definition, 175

Regions and States, 114, 130, 169

Regulated investment company tax withheld (*See* Tax withheld by regulated investment companies)

Rents, 2, 5, 12, 24, 27, 42, 185

Age 65 or over, 98

Definition, 175

Joint and surviving spouse returns, 16

Marital status, 10

Itemized deductions returns, 60

Standard deduction returns, 53

Metropolitan areas, 133, 134

Regions, 115

Returns with:

- Blindness exemptions, 50
- Investment income credit, 71
- Itemized deductions, 62
- Partnership income, 36
- Retirement income credit, 104
- Standard deduction, 55

Separate and single persons returns, 20

States, 115

Retirement income tax credit, 13, 25, 28, 56

Age 65 or over, 99

Itemized deductions returns, 102

Standard deduction returns, 101

Definition, 175

Joint and surviving spouse returns, 17

Returns with:

- Alternative tax computation, 75
- Itemized deductions, 63
- Normal tax and surtax, 74
- Partnership income, 37
- Standard deduction, 56

Separate and single persons returns, 21

Royalties, 2, 5, 6, 12, 24, 27, 43, 185

Age 65 or over, 98

Definition, 176

Joint and surviving spouse returns, 16

Marital status, 10

Itemized deductions returns, 60

Standard deduction returns, 53

Metropolitan areas, 133, 134

Regions, 115

Returns with:

- Investment income credit, 71
- Itemized deductions, 62
- Partnership income, 36
- Standard deduction, 55

Separate and single persons returns, 20

States, 115

S

Salaries and wages (gross), 2, 11, 23, 185

Age 65 or over, 94, 97

Definition, 176

Form 1040A returns, 33

Historical data, 189, 191, 192

Joint and surviving spouse returns, 15

Marital status, 10

Itemized deductions returns, 60

Standard deduction returns, 53

Metropolitan areas, 131, 132

Patterns of income, 6, 30

Regions, 114

Returns with:

- Blindness exemptions, 50
- Investment income credit, 71
- Itemized deductions, 61
- Partnership income, 35
- Standard deduction, 54

Separate and single persons returns, 19

States, 114

Sales of capital assets, 2, 11, 23, 185

Age 65 or over, 94, 97

Definition, 176

Historical data, 189, 191, 193

Joint and surviving spouse returns, 15

Marital status, 10

Itemized deductions returns, 60

Standard deduction returns, 53

Metropolitan areas, 131, 132

Regions, 114

Sales of capital assets--Continued

Returns with:

- Blindness exemptions, 50
- Investment income credit, 71
- Itemized deductions, 61
- Partnership income, 35
- Standard deduction, 54

Separate and single persons returns, 19

States, 114

Sales of property other than capital assets, 11, 23, 185

Age 65 or over, 97

Definition, 176

Historical data, 189, 191

Joint and surviving spouse returns, 15

Marital status, 10

Itemized deductions returns, 60

Standard deduction returns, 53

Returns with:

- Investment income credit, 71
- Itemized deductions, 61
- Partnership income, 35
- Standard deduction, 54

Separate and single persons returns, 19

Self-employed pension deduction (*see also* Statutory adjustments), 13, 25, 46, 47, 184

Age 65 or over, 99

Definition, 177

Joint and surviving spouse returns, 17

Returns with:

- Itemized deductions, 63
- Partnership income, 37
- Standard deduction, 56

Separate and single persons returns, 21

Self-employment tax, 2, 14, 26

Age 65 or over, 100

Itemized deductions returns, 102

Standard deduction returns, 101

Definition, 177

Historical data, 187, 189

Joint and surviving spouse returns, 18

Returns with:

- Itemized deductions, 63
- Partnership income, 38
- Standard deduction, 57

Separate and single persons returns, 22

Separate and single persons returns, 19

Income averaging, 68, 69

Marginal tax rates, 69, 70

Tax generated, 85

Separate returns of husbands and wives (*See* Marital status), 177

Sick pay exclusion (*see also* Statutory adjustments), 12, 24, 184

Age 65 or over, 98

Definition, 177

Joint and surviving spouse returns, 16

Returns with:

- Itemized deductions, 62
- Partnership income, 36
- Standard deduction, 55

Separate and single persons returns, 20

Single persons not head of household or surviving spouse (*See* Marital status), 177

Small business corporations, 12, 24, 184

- Age 65 or over, 98
- Definition, 177
- Joint and surviving spouse returns, 16
- Marital status, 10
 - Itemized deductions returns, 60
 - Standard deduction returns, 53
- Returns with:
 - Investment income credit, 71
 - Itemized deductions, 62
 - Partnership income, 36
 - Standard deduction, 55
- Separate and single persons returns, 20

Sources of data, 181, 182

Sources of income or loss (*See* Adjusted gross income)

Standard consolidated area data, 109-111

Standard deduction, 13, 25, 47, 54-57, 181

- Age 65 or over, 99
- Definition, 177, 178
- Historical data, 189
- Joint and surviving spouse returns, 17
- Marital status, 53
- Metropolitan areas, 133, 134
- Regions, 115
- Returns with:
 - Alternative tax computation, 67, 75
 - Blindness exemptions, 50
 - Normal tax and surtax, 74
 - Partnership income, 37
- Separate and single persons returns, 21
- States, 115

Standard metropolitan statistical area data, 107, 109-111

State data, 113, 114

- Definition, 107

Statutory adjustments, 2

- Age 65 or over, 94
- Definition, 178
- Marital status, 10
 - Itemized deductions returns, 60
 - Standard deduction returns, 53

Surviving spouse returns (*See* Marital status), 178

Synopsis of laws, 187

T

Tax after credits (*See* Income tax after credits), 2, 7, 13, 25, 113, 115, 116-129, 133, 134, 135, 166, 184

- Definition, 172

Tax before credits (*See* Income tax before credits), 13, 25, 184

Tax computation, 67

Tax credits, 13, 25

- Age 65 or over, 99
 - Itemized deductions returns, 102
 - Standard deduction returns, 101

Tax credits--Continued

- Definition, 178
- Joint and surviving spouse returns, 17
- Returns with:
 - Alternative tax computation, 62, 75
 - Blindness exemptions, 50, 65
 - Itemized deductions, 63
 - Normal tax and surtax, 67, 74
 - Partnership income, 37
 - Standard deduction, 56
- Separate and single persons returns, 21

Tax due at time of filing, 14, 26, 73, 184

- Age 65 or over, 100
- Definition, 178
- Form 1040A returns, 33
- Joint and surviving spouse returns, 18
- Returns with:
 - Itemized deductions, 64
 - Partnership income, 38
 - Standard deduction, 52
- Separate and single persons returns, 22

Tax from recomputing prior year investment credit, 14, 26

- Age 65 or over, 100
- Definition, 178
- Historical data, 189
- Joint and surviving spouse returns, 18
- Returns with:
 - Itemized deductions, 63
 - Partnership income, 38
 - Standard deduction, 57
- Separate and single persons returns, 22

Tax generated, 70, 85-88

Tax rate schedules (*See* Marginal tax rates)

- Definition, 178

Tax savings under income averaging, 68

- Definition, 178

Tax table returns, 2

Tax withheld, 14, 26, 184

- Age 65 or over, 100
- Definition, 178
- Form 1040A returns, 33, 181, 182
- Joint and surviving spouse returns, 18
- Returns with:
 - Itemized deductions, 64
 - Overpayment, 89
 - Partnership income, 38
 - Standard deduction, 57
 - Tax due, 91
- Separate and single persons returns, 22

Tax withheld by regulated investment companies, 14, 26

- Age 65 or over, 100
- Definition, 178
- Joint and surviving spouse returns, 18
- Returns with:
 - Itemized deductions, 64
 - Partnership income, 38
 - Standard deduction, 57
- Separate and single persons returns, 22

Taxable income, 2, 7, 13, 25, 184

- Age 65 or over, 99
 - Itemized deductions returns, 102
 - Standard deduction returns, 101
- Definition, 179
- Form 1040A returns, 33, 181, 182
- Historical data, 189, 190
- Income averaging, 67, 68, 69, 83
- Joint and surviving spouse returns, 17
- Marital status, 2, 8
 - Itemized deductions returns, 58
 - Standard deduction returns, 52
- Marginal tax rates, 70, 85
- Metropolitan areas, 133-166
- Regions, 115
- Returns with:
 - Alternative tax computations, 75
 - Blindness exemptions, 50
 - Itemized deductions, 63
 - Normal tax and surtax, 74
 - Partnership income, 37
 - Standard deduction, 56
- Separate and single persons returns, 21
- States, 115, 116-129

Taxable returns, 7, 11, 23, 97, 101, 102, 184, 185

- Cumulated, 7
- Definition, 169

Taxpayers' exemptions, 50, 65

- Marital status, 58
- Metropolitan areas, 167
- Regions and States, 130

Ten percent standard deduction, 13, 25, 56, 181

- Age 65 or over, 99
- Joint and surviving spouse returns, 17
- Returns with:
 - Partnership income, 37
- Separate and single persons returns, 21

Total deductions, 13, 25, 184

- Age 65 or over, 99
 - Itemized deductions returns, 101
 - Standard deduction returns, 102
- Definition, 179
- Joint and surviving spouse returns, 17
- Marital status, 8
 - Itemized deductions returns, 58
 - Standard deduction returns, 52
- Returns with:
 - Blindness exemptions, 50
 - Itemized deductions, 63
 - Partnership income, 37
 - Standard deduction, 56
- Separate and single persons returns, 21

Transportation of household and personal property, 46

Type of tax payment, 72

- Definition, 174, 178

INDIVIDUAL INCOME TAX RETURNS

Sec.

- **1** Returns Filed and Sources of Income
- **2** Deductions and Exemptions
- **3** Tax Computation and Tax Rates
- **4** Age 65 or Over; Retirement Income Credit
- **5** State and Metropolitan Areas
- **6** Classifications and Terms
- **7** Sources, Sample, and Limitations of the Data
- **8** Historical Summary
- **9** Forms and Instructions
- **10** Index



